

*The Economics of Land Use*



## **Revised Report**

# **Initial Fiscal Analysis (IFA) for the Proposed Incorporation of West Ranch/Castaic/Tesoro**

Prepared for:

The County of Los Angeles  
West Ranch and Castaic Area Town Councils

Prepared by:

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## Table of Contents

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1.	EXECUTIVE SUMMARY .....	1
	Purpose and Scope of the Initial Fiscal Analysis.....	1
	Overview of the City Formation Process .....	1
	Feasibility of City Operations .....	3
	"Revenue Neutrality" and Impacts on City Budget .....	3
	City Services and Costs .....	6
	Parks and Other Public Facilities.....	7
	City Revenues .....	7
	Services NOT Affected by Incorporation .....	8
2.	INTRODUCTION.....	9
	Methodology.....	10
	Base Year Data .....	10
	Boundary Alternatives .....	10
	Revenue Neutrality.....	12
3.	THE INCORPORATION PROPOSAL .....	13
	Proposal for Incorporation.....	13
	Name of the New City.....	13
	Form of Government .....	13
	City Boundary.....	13
	Reorganization .....	14
	Service Levels .....	14
	Effective Date.....	14
	Gann Limit .....	14
	Existing Taxes .....	14
	Capital Improvements .....	15

## Table of Contents (continued)

---

4.	PUBLIC SERVICES PLAN AND COST ASSUMPTIONS .....	16
	City Council .....	16
	City Manager .....	16
	Administrative Services .....	18
	City Attorney .....	18
	Community Development .....	18
	Public Works .....	19
	Parks, Recreation and Community Services .....	20
	Public Safety .....	22
	Other City Expenditures .....	23
	Local Government Services Not Provided by the City .....	24
5.	MUNICIPAL REVENUE ESTIMATES .....	26
	Growth and Development.....	26
	Revenue Assumptions.....	26
6.	BOUNDARY OPTIONS .....	31
7.	IMPACTS UPON EXISTING AGENCIES .....	32
	County of Los Angeles .....	32
	County Service Areas and Special Districts .....	34
	Other Agencies and Districts.....	34
APPENDIX A: BUDGET ANALYSIS		
APPENDIX B: REVIEW OF COMPARABLE CITIES		
APPENDIX C: BUDGET SUMMARY – HIGHER SHERIFF CONTRACT COST		

## List of Figures and Tables

---

Figure 1: Study Area .....	2
Table 1: Summary of Revenues and Expenses (All Figures in Constant \$'s): 1st 3 Years (No Growth) .....	4
Table 1a: Summary of Revenues and Expenses (All Figures in Nominal \$'s) (Base Case Growth) .....	5
Table 2: Summary of Change in County Revenues and Expenses (FY06-07) – Adjusted.....	11
Table 3: Municipal Service Providers – Existing and Proposed.....	17
Table 4: Change in Revenues and Expenses to Los Angeles County - Adjusted .....	33

# 1. EXECUTIVE SUMMARY

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## Purpose and Scope of the Initial Fiscal Analysis

The Initial Fiscal Analysis (IFA) evaluates the feasibility of incorporation of the area in Los Angeles County that includes the communities of West Ranch, Castaic, and Tesoro (see **Figure 1**). The analysis focuses on annual costs and revenues in the new city's budget; capital improvements are not projected.

Incorporation would create a new city of approximately 44,900 residents. The new city would be governed by a locally-elected city council rather than the current County Board of Supervisors, and would provide the residents with a greater level of control over planning and growth issues, obligations to provide municipal services, and control of the use of revenue generated within the city boundaries. The IFA assumes that the new city would provide services at a level at least equal to the levels currently provided by the County; the IFA indicates the extent to which additional funds may be available for improvements to services and public facilities.

An IFA typically is prepared in advance of a formal incorporation proposal and application to the Local Agency Formation Commission (LAFCO) to inform the community and to evaluate governance options. The IFA highlights key issues for further, more detailed analysis if the community decides to proceed with incorporation. These issues may be updated and further refined in the Comprehensive Fiscal Analysis (CFA) that would be prepared by LAFCO. The CFA would also evaluate boundary options, not analyzed in the IFA.

## Overview of the City Formation Process

The formal incorporation process begins with an application and petition, signed by 25 percent of registered voters in the proposed incorporation area and submitted to LAFCO. LAFCO would then initiate a formal process of review and analysis, including the preparation of the CFA. A "revenue neutrality" negotiation would occur between incorporation proponents and the County to establish payments and other terms to mitigate any adverse impacts on the County. The LAFCO process typically spans about one year, and culminates in public hearings. LAFCO would need to make several determinations, including findings of fiscal feasibility, mitigation of impacts on the County, boundaries, and other issues in order to approve the proposal for the ballot.

Throughout the LAFCO proceedings, residents and affected parties would have opportunities for review and comment on the proposal. Depending LAFCO actions, the proposal would be sent to the ballot to be decided by a majority of residents within the proposed city boundary.

When the new city becomes "effective", the new city council (typically elected on the same ballot as the incorporation measure) would adopt current County ordinances and plans. The County is required to continue providing services for the remainder of the "transition year", giving the new city an opportunity to get off the ground and begin to establish financial reserves as it hires staff and arranges for ongoing contracts for certain services, for example, with the County for police protection. During the initial years of the new city, it would develop and adopt its own set of plans, policies, ordinances and fee schedules.





City of Santa Clarita  
**West Ranch & Castaic  
Town Council Study Area  
Exhibit "B"**

**Legend**

- |          |                       |
|----------|-----------------------|
| Region 1 | City of Santa Clarita |
| Region 2 | Water Features        |
| Region 3 | Parcel Outlines       |



0 1000 2000 3000 Feet

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**Figure 1. Study Area**

**2**  
**Castaic**

**Tesoro**

**1**

**3**  
**West Ranch**

## Feasibility of City Operations

**The IFA indicates that the new city could be feasible.**

**Table 1** illustrates potential costs and revenues to the new city, resulting in an annual net surplus of approximately \$4.5 million in the third year. The initial year shows limited costs and revenues as the County continues to provide services and the new city begins to hire staff. The budget receives an initial “boost” from State law that increases certain revenues by 150 percent, however, this benefit declines over the first five years. During the first five years (sometimes longer) the new city would incur costs related to the preparation of its own General Plan and related documents and ordinances.

The budget forecast in **Table 1** is predicated on conservative assumptions of no new development activity, and no inflation of revenues; some cost inflation is included. To the extent that fiscal and economic conditions improve, net revenues to the new city are likely to grow and allow for increases in reserves, improvements in service levels, and/or improvements and additions to city infrastructure and public facilities. Additional analysis shows the increased revenues and costs resulting from new development and inflation as shown in **Table 1a**.

Future costs to the new city will vary, and may be greater than shown depending on the city’s hiring practices, labor negotiations and benefits, and contracts with service providers including the County. Depending on future Sheriff costs and the outcome of negotiations between the new city and the Sheriff, a future Sheriff contract could cost more than shown in the projections. Higher costs would adversely affect city feasibility and its ability to mitigate fiscal impacts on the County (“revenue neutrality”). IFA **Appendix C** shows that shortfalls could occur if sheriff contract costs are higher than assumed, and if economic growth is not restored.

Net revenues to the new city (after services have been funded) will also depend on the amount and terms of any “revenue neutrality” payments that may be required. The budget forecasts do not show an annual payment to the County, although one may be necessary as described below.

## “Revenue Neutrality” and Impacts on City Budget

The incorporation would result in a shift of revenues from the County to the new city, resulting in a fiscal impact on the County. These losses would be partially offset by reductions in County costs. The net impact on the County is estimated in the IFA to be an annual loss of approximately (\$3.3 million) including estimated impacts on the County Road Fund.

The City’s annual net surplus of approximately \$4.5 million (**Table 1**) in the third year appears sufficient to offset the estimated (\$3.3 million) County impact and still allow the new city to meet its budget requirements. Depending on economic growth, future year budgets, and city costs (e.g., a sheriff contract) the new city may need to draw upon its reserves to make the revenue neutrality payments and balance its budget while maintaining service levels. If new development and revenue growth occurs, net surpluses and reserves are likely to be greater.

The estimates in this IFA are preliminary. A CFA would update and analyze the revenues and costs in greater detail. The actual numbers will also depend on the outcome of “revenue neutrality” negotiations, future fiscal and economic conditions, and decisions to be made by a future city council regarding manner, type and level of service provision.

Table 1

**Summary of Revenues and Expenses (All Figures in Constant \$'s): 1st 3 Years (No Growth)**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	1	2	3
<b>GENERAL FUND</b>			
<b>Revenues</b>			
Property Taxes	\$0	\$3,309,689	\$3,309,689
Sales Tax	\$3,422,747	\$6,845,495	\$6,845,495
Transient Occupancy Tax	\$2,581,717	\$2,581,717	\$2,581,717
Real Property Transfer Tax	\$818,880	\$818,880	\$818,880
Franchise Fees	\$777,073	\$777,073	\$777,073
Utility User Tax	\$3,542,193	\$3,542,193	\$3,542,193
Community Development Fees	\$0	\$148,684	\$149,427
Parks and Recreation Fees	\$57,681	\$244,760	\$245,984
Public Works Fees	\$848,953	\$2,433,953	\$2,446,123
Fines, Penalties, Misc.	\$174,977	\$174,977	\$174,977
State Motor Vehicle License Fees	\$390,334	\$390,334	\$390,334
VLF (AB1602)	\$4,086,119	\$3,813,711	\$3,541,303
<i>Revenue Credits (revenues retained by County in Transition Year are credited against costs)</i>			
Investment Earnings	<u>\$125,255</u>	<u>\$188,111</u>	<u>\$186,174</u>
<b>Total</b>	<b>\$16,825,930</b>	<b>\$25,269,577</b>	<b>\$25,009,369</b>
<b>Expenditures</b>			
Legislative	\$185,000	\$185,000	\$185,000
Elections	\$200,000	\$200,000	\$200,000
City Manager	\$919,750	\$1,161,152	\$1,166,958
City Attorney	\$350,000	\$355,276	\$357,053
Administrative Services	\$1,131,760	\$1,327,645	\$1,334,283
Police	\$0	\$6,763,550	\$6,797,367
Animal Control	\$0	\$114,236	\$114,808
Community Development	\$414,624	\$1,240,737	\$1,245,616
Public Works	\$1,131,938	\$3,245,271	\$3,261,497
Parks and Rec	\$288,405	\$1,223,799	\$1,229,918
Non-Departmental			
Office Rent/Supplies	\$531,250	\$801,250	\$585,250
Insurance	\$154,582	\$498,537	\$498,537
Contingency (5%)	\$265,365	\$855,823	\$848,604
Transition Yr Cnty Services (1)	<u>\$5,477,921</u>	<u>\$0</u>	<u>\$0</u>
<b>Total</b>	<b>\$11,050,594</b>	<b>\$17,972,275</b>	<b>\$17,824,890</b>
<b>General Fund Surplus (Deficit)</b>	<b>\$5,775,336</b>	<b>\$7,297,301</b>	<b>\$7,184,479</b>
(1) Repayment for transition year County services (less County-retained revenues).			
<b>ROAD FUND</b>			
<b>Road Fund Revenues</b>			
Gas Taxes	\$1,459,958	\$1,363,448	\$1,266,937
Prop 42 Funds	\$473,912	\$473,912	\$473,912
Other Road & Transit Revenues	<u>\$2,790,233</u>	<u>\$2,790,233</u>	<u>\$2,790,233</u>
<b>Total</b>	<b>\$4,724,103</b>	<b>\$4,627,593</b>	<b>\$4,531,082</b>
<b>Road Fund Expenditures</b>			
Pavement Maintenance		\$4,277,760	\$4,320,538
Transit		\$2,023,815	\$2,044,053
Repayment of Transition Yr Cnty Services		\$880,781	\$880,781
<b>Total</b>		<b>\$7,182,356</b>	<b>\$7,245,372</b>
<b>Road Fund Surplus (Deficit)</b>	<b>\$4,724,103</b>	<b>(\$2,554,763)</b>	<b>(\$2,714,289)</b>
<b>TOTAL, All Funds*</b>	<b>\$10,499,439</b>	<b>\$4,742,538</b>	<b>\$4,470,189</b>

\* New city would also be responsible for mitigating adverse fiscal impacts on County.



Table 1a

**Summary of Revenues and Expenses (All Figures in Nominal \$'s) (Base Growth  
West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #1706)**

Summary of Revenues and Expenses (All Figures in Nominal \$'s) (Base Growth West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #1706)					Inflation 12 months	Baseline (all areas)	Full Transition Year			
Item	Fiscal Year									
	2010-11 1	2011-12 2	2012-13 3	2013-14 4	2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	2019-20 10
<b>A. GENERAL FUND OPERATIONS</b>										
<b>General Fund Revenues</b>										
Property Taxes	\$0	\$3,429,793	\$3,541,656	\$3,662,194	\$3,803,607	\$3,965,511	\$4,133,630	\$4,308,661	\$4,490,885	\$4,686,856
Sales Tax	\$2,909,335	\$6,159,268	\$6,246,039	\$6,340,551	\$6,455,846	\$6,671,906	\$6,905,057	\$7,144,565	\$7,392,380	\$7,648,790
Transient Occupancy Tax	\$2,572,899	\$2,637,546	\$2,701,207	\$2,770,650	\$2,851,555	\$2,945,139	\$3,044,841	\$3,147,979	\$3,254,671	\$3,366,776
Real Property Transfer Tax	\$607,413	\$627,856	\$648,322	\$670,646	\$697,259	\$726,124	\$756,890	\$788,920	\$822,266	\$859,229
Franchise Fees	\$795,590	\$815,560	\$835,225	\$856,231	\$880,849	\$910,147	\$940,940	\$972,794	\$1,005,745	\$1,039,832
Utility User Tax	\$3,263,939	\$3,345,868	\$3,426,544	\$3,512,723	\$3,613,719	\$3,733,915	\$3,860,245	\$3,990,926	\$4,126,110	\$4,265,954
Community Development Fees	\$0	\$150,319	\$152,582	\$155,031	\$165,651	\$169,476	\$173,559	\$177,741	\$190,444	\$195,033
Parks and Recreation Fees	\$57,681	\$247,452	\$251,176	\$255,209	\$286,744	\$293,365	\$300,434	\$336,287	\$344,390	\$352,688
Public Works Fees	\$848,953	\$2,460,726	\$2,497,760	\$2,537,862	\$2,726,039	\$2,856,892	\$2,925,728	\$3,054,876	\$3,181,684	\$3,312,829
Fines, Penalties, Misc.	\$174,977	\$179,468	\$184,135	\$189,112	\$194,800	\$201,451	\$208,535	\$215,869	\$223,463	\$231,324
State Motor Vehicle License Fees	\$395,997	\$406,697	\$417,275	\$428,553	\$441,445	\$456,520	\$472,576	\$489,199	\$506,408	\$524,225
Property Tax/VLF Swap	\$4,136,905	\$3,956,691	\$3,761,420	\$3,558,266	\$3,352,738	\$3,145,434	\$3,249,336	\$3,356,778	\$3,467,881	\$3,582,775
Revenue Credits (transition yr, rec'd by County)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Investment Earnings	\$118,228	\$183,129	\$184,975	\$187,028	\$191,027	\$195,569	\$202,288	\$209,884	\$217,547	\$225,497
Total	\$15,881,916	\$24,600,373	\$24,848,317	\$25,124,055	\$25,661,278	\$26,271,449	\$27,174,060	\$28,194,480	\$29,223,876	\$30,291,810
<b>General Fund Expenses</b>										
Legislative	\$185,000	\$187,035	\$188,905	\$190,983	\$193,657	\$197,143	\$200,889	\$204,706	\$208,595	\$212,558
Elections	\$200,000	\$202,200	\$204,222	\$206,468	\$209,359	\$213,127	\$217,177	\$221,303	\$225,508	\$229,793
City Manager	\$919,750	\$1,173,925	\$1,191,592	\$1,273,728	\$1,298,018	\$1,393,679	\$1,427,260	\$1,461,649	\$1,496,868	\$1,532,935
City Attorney	\$350,000	\$359,184	\$364,590	\$370,444	\$377,508	\$386,225	\$395,531	\$405,061	\$414,821	\$424,816
Administrative Services	\$1,131,760	\$1,342,249	\$1,362,450	\$1,384,324	\$1,410,723	\$1,443,297	\$1,478,073	\$1,565,823	\$1,603,551	\$1,642,189
Police	\$0	\$6,933,491	\$7,136,345	\$7,356,405	\$7,609,075	\$7,898,088	\$8,206,290	\$8,526,681	\$8,859,750	\$9,210,742
Animal Control	\$0	\$117,107	\$120,533	\$124,250	\$128,517	\$133,399	\$138,604	\$144,016	\$149,641	\$155,569
Community Development	\$414,624	\$1,255,303	\$1,273,780	\$1,293,857	\$1,368,483	\$1,399,716	\$1,215,905	\$1,245,955	\$1,332,015	\$1,364,961
Parks and Recreation Fees	\$288,405	\$1,237,260	\$1,255,881	\$1,276,044	\$1,433,720	\$1,466,825	\$1,502,168	\$1,681,437	\$1,721,951	\$1,763,442
Public Works	\$1,131,938	\$3,280,969	\$3,330,347	\$3,383,816	\$3,634,719	\$3,809,189	\$3,900,971	\$4,073,168	\$4,242,245	\$4,417,106
Non-Departmenta										
Office Rent/Supplies	\$531,250	\$810,064	\$597,605	\$609,340	\$634,619	\$639,649	\$643,115	\$666,399	\$681,316	\$690,814
Insurance	\$154,582	\$506,964	\$512,033	\$524,090	\$548,952	\$569,410	\$580,229	\$605,886	\$628,088	\$649,348
Contingency (5%)	\$265,365	\$870,287	\$876,914	\$899,687	\$942,368	\$977,487	\$995,311	\$1,040,104	\$1,078,217	\$1,114,714
Repayment of Transition Yr Cnty Services(1)	\$5,964,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$11,537,173	\$18,276,037	\$18,415,198	\$18,893,437	\$19,789,718	\$20,527,233	\$20,901,522	\$21,842,188	\$22,642,567	\$23,408,986
General Fund Operating Surplus (Deficit)	\$4,344,743	\$6,324,336	\$6,433,119	\$6,230,618	\$5,871,560	\$5,744,216	\$6,272,538	\$6,352,292	\$6,581,309	\$6,882,824
<b>B. ROAD FUND OPERATIONS</b>										
<b>Road Fund Revenues</b>										
Gas Taxes	\$1,477,951	\$1,414,239	\$1,345,181	\$1,273,345	\$1,200,706	\$1,127,493	\$1,164,553	\$1,202,872	\$1,242,493	\$1,283,462
Prop 42 Funds	\$479,803	\$491,680	\$503,369	\$515,864	\$530,255	\$547,216	\$565,292	\$583,984	\$603,313	\$623,301
Other Road & Transit Revenues	\$3,636,233	\$3,676,232	\$3,712,994	\$3,753,837	\$3,806,391	\$3,874,906	\$3,948,529	\$4,023,551	\$4,099,998	\$4,177,898
Total	\$5,593,987	\$5,582,150	\$5,561,545	\$5,543,046	\$5,537,352	\$5,549,615	\$5,678,374	\$5,810,407	\$5,945,804	\$6,084,661
<b>Road Fund Expenditures</b>										
Pavement Maintenance		\$4,324,815	\$4,411,744	\$4,504,876	\$4,613,624	\$4,743,636	\$4,882,102	\$5,024,611	\$5,171,279	\$5,322,229
Transit		\$2,046,077	\$2,087,203	\$2,131,264	\$2,182,712	\$2,244,221	\$2,309,730	\$2,377,151	\$2,446,540	\$2,517,955
Repayment of Transition Yr Cnty Services	\$0	\$1,297,480	\$1,297,480	\$1,297,480	\$1,297,480	\$1,297,480				
Total	\$0	\$7,668,372	\$7,796,427	\$7,933,620	\$8,093,816	\$8,285,337	\$7,191,833	\$7,401,762	\$7,617,820	\$7,840,184
Road Fund Operating Surplus (Deficit)	\$5,593,987	(\$2,086,222)	(\$2,234,883)	(\$2,390,574)	(\$2,556,464)	(\$2,735,722)	(\$1,513,458)	(\$1,591,355)	(\$1,672,015)	(\$1,755,522)
TOTAL, All Funds*	\$9,938,730	\$4,238,113	\$4,198,237	\$3,840,044	\$3,315,096	\$3,008,494	\$4,759,079	\$4,760,937	\$4,909,294	\$5,127,302

(1) Repayment accounts for animal services, planning and land use, code enforcement, public works, and sheriff department services the County is obligated to provide the first fiscal year (net of revenues retained).

\* New city would also be responsible for mitigating adverse fiscal impacts on County.

## City Services and Costs

### **Municipal service levels will remain at, or be above, existing levels.**

A municipal Public Service Plan was developed to assess the feasibility of incorporation. Decisions made by LAFCO, the future City Council and the Board of Supervisors will determine how public services are provided in the new city. As with all new cities, the municipal government in the city will evolve over time. Initially, many services are likely to be provided by contract with the County or other entities. Over time, these services may be provided directly by the city.

Key services include:

- City Administration and Management – includes the city manager, city clerk, legal services, human resources, and information systems
- Community Development – responsible for all planning activities
- Public Works – oversees maintenance of infrastructure and facilities, manages development services and building inspection
- Parks and Recreation – manage public parks and recreation facilities, and responsible for programs and other cultural activities
- Public Safety – includes police protection, traffic enforcement, and park patrol

In addition to staff-related costs (taxes, benefits, etc.) other expenditures will be necessary to provide office space, furnishings, fixtures and equipment, and annual operating expenses (travel, training, overhead, vehicles, outside services, and supplies). The new city will also need to pay for insurance, and set-aside funds for contingencies and reserves.

Staffing and cost estimates are based on a number of factors, including current costs to serve the area, staffing and costs of other cities of similar size. The staffing and costs of the City of Santa Clarita were also reviewed to provide a basis for the new city's organization.

A key uncertainty is the future cost of a contract with the Sheriff department. This contract would not be negotiated until the new city is formed, and will depend on levels and types of services, as well as future staff costs. For the purposes of this IFA, a contract amount is assumed that approximately 50 percent greater than the City of Santa Clarita cost per resident. To the extent that the contract amount is greater than shown, the new city's net revenues (after expenditures) would be lower. The CFA should conduct a detailed analysis of service demands based on a variety of factors including geography, demographic characteristics, crime rates, types of crimes, total calls for service, minimum staffing levels required for officer safety, and contract costs. That analysis is beyond the scope of this IFA.

## Parks and Other Public Facilities

### **County property will be transferred to the new city.**

By law, all County roads within the incorporation would be transferred to the new city. The transfer of other County facilities would be subject to decisions by the County, negotiations between the County and incorporation proponents, and determinations by LAFCO.

To-date, the County has proposed that a number of parks and recreation facilities be transferred to the new city, including:

- Castaic Sports Complex
- Tesoro Adobe Historic Park
- Del Valle Park
- Dr. Richard H. Rioux Memorial Park
- Jake Kuredjian Park
- Hasley Canyon Park
- Pico Canyon Park
- Val Verde Community Park

The new city would take responsibility for continuing operation and maintenance of the facilities, and would receive revenues generated from them.

The County has indicated that it would retain regional facilities that include the Hasley Canyon Equestrian Center and the multi-use trail system in the incorporation area.

## City Revenues

### **No increases in taxes will be required as the new city will rely on taxes currently accruing to the County of Los Angeles.**

Most of the new city's revenues would be shifted from the County, although the new city would also receive certain new revenues (e.g., motor vehicle fees) that do not come at the expense of the County. The existing County Utility Users Tax (UUT) is assumed to also be collected by the new city; however, the UUT may need to be approved on the incorporation ballot.

The shift in property tax from the County to the new city is based on the current County cost of service to the area; the amount does not depend on the current property values in the area. The amount is a percentage of current County costs to the area; the percentage (the "Auditor's Ratio") is equal to the Countywide percentage of property tax relative to all Countywide general revenues.

## **Services NOT Affected by Incorporation**

**The new city will provide municipal services, other regional service providers will continue**

The incorporation of the area would NOT affect school districts in any way. Nor would it change zip codes or other postal services. The County of Los Angeles would continue to provide services that are available to all residents of the County, such as health and welfare, criminal justice, and other regional services. Numerous other agencies and service providers such as utility companies, water and wastewater services, and other regional districts will continue unaffected by incorporation. Services provide by local assessment and other districts serving the area would continue, but management of those entities (and related costs and revenues) may shift to the new city.

## 2. INTRODUCTION

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This report presents an Initial Fiscal Analysis (IFA) of the potential incorporation of the area in Los Angeles County that includes the communities of West Ranch, Castaic, and Tesoro. Incorporation would create a new city of approximately 44,900 residents. The new city would be governed by a locally-elected city council rather than the current County Board of Supervisors, and would provide the residents with a greater level of control over planning and growth issues, levels of public services, and priorities for the use of revenue generated within the city boundaries. Initially many of the public services would be provided under contract to the County, although the new city may choose to augment those services over time with its own programs and staff or private contract services.

While the formation of a new city presents many fiscal challenges, particularly during adverse economic times, new cities offer several advantages to dealing with declining resources. New cities typically provide many services under contract to the County and also under contract to private firms, for example for planning and permit processing services. This structure enables a new city to better respond to a development slowdown. In addition, the provision in State law that requires Counties to continue providing services during the initial transition year, while enabling the new city to establish reserves (and repay the County for the initial year in subsequent years if necessary), can provide a cushion that many established cities do not have. New cities generally do not have the full range of services typical of older cities, and thus have fewer service requirements, cost commitments, and pension/benefit obligations. The hiring of new staff provides an opportunity to manage employee benefit obligations.

An IFA typically is prepared in advance of a formal incorporation proposal and application to the Local Agency Formation Commission (LAFCO) to provide information to the community to evaluate governance options. The current IFA is intended to assist the community in assessing the financial feasibility of incorporation, and in comparing the costs and benefits of incorporation to annexation to the City of Santa Clarita. A separate report<sup>1</sup> will address annexation options.

If an incorporation effort proceeds, the IFA highlights key issues for further analysis in the Comprehensive Fiscal Analysis (CFA) to follow. The requirement for the CFA is established in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (California Government Code Section 56000 et seq.) at Section 56800 (herein the "Statute"), and would be prepared under the auspices of LAFCO.

The IFA is a preliminary analysis intended to evaluate feasibility and to identify key issues; while it generally follows the format of a CFA consistent with guidelines established by the State Office of Planning and Research, it is not prepared to the same level of detail. The more extensive CFA would provide LAFCO with information necessary to make the determinations required by the State statutes regarding city feasibility. LAFCO has the authority to approve, deny, or modify the incorporation proposal and must in all cases impose specific terms and conditions regarding the transition of governance to a municipality. If LAFCO approves the proposal, an election would be held. Majority voter approval is required to create the incorporated city.

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<sup>1</sup> Burr Consulting is preparing a report evaluating annexation of the area to the City of Santa Clarita, and a report comparing annexation to incorporation.

## Methodology

Data on current services, service costs, and revenues from the proposed incorporation area was provided by the County of Los Angeles for the Fiscal year 2006-07. The data responded to detailed questions from the consultants preparing the IFA and the annexation analysis. This data provides a basis for calculating the transfer of property taxes, and for estimating the fiscal impacts on the County.

The County data, in conjunction with a review of other city budgets, helps to estimate the future costs and revenues in the new city's budget; the new city is likely to contract for services from the County, and will receive many of the same revenues currently garnered by the County from the area. The analysis assumes that the new city would continue to provide a level of service comparable to the services currently provided by the County; the analysis indicate the extent to which additional revenues may be available that a future city council could direct towards an expansion of services and/or towards capital improvements.

The IFA budget projection, while not as detailed as an actual city budget, is intended to generally reflect the range of services currently provided by the County, as well as the range of positions that will be required to run a new city. The actual future city budget, if the area incorporates, will be determined by decisions of a future city council and will also depend upon future fiscal and economic conditions.

Projections are expressed in dollars with 2007 purchasing power; inflation is likely to affect both costs and revenues but should not significantly change the conclusions in this report regarding feasibility. Additional summary tables are included to indicate the potential effects of inflation.

## Base Year Data

The IFA uses "base year" costs and revenues to calculate the transfer of property taxes and revenue neutrality (GC 56800). Gov. Code Section 56800 states that "Data used for the analysis shall be from the most recent fiscal year for which data are available, preceding the issuances of the certificate of filing." The applicable base year is FY 2006-07.

The base year data does not reflect the current economic recession currently being experienced. In addition to reduced revenues, current development has slowed. The IFA includes analysis to indicate the potential impact of the recession upon feasibility. A longer-term scenario has been prepared which reduces initial city revenues, but which also shows the implications of new development if and when the recession ends.

## Boundary Alternatives

The IFA has not evaluated boundary alternatives in detail; only a single city boundary is evaluated for feasibility purposes. However, data related to existing County costs and revenues was provided by the County for the three areas that comprise the boundaries. **Table 2** summarizes County costs and revenues (after adjustments to reflect reduced revenues), which



**Table 2**

**Summary of Change in County Revenues and Expenses (FY06-07) - Adjusted  
West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061  
(revenues adjusted to reflect recessionary conditions)**

<b>Item</b>	<b>Castaic Val Verde</b>	<b>Stevenson/ West Ranch</b>	<b>Tesoro</b>	<b>TOTAL</b>	<b>FY06-07 Unadjusted</b>
<b><u>General Fund (1)</u></b>					
Revenues	\$5,590,000	\$9,340,000	\$970,000	\$15,900,000	\$17,390,000
Services (1)	<u>\$4,810,000</u>	<u>\$4,080,000</u>	<u>\$2,740,000</u>	<u>\$11,630,000</u>	<u>\$11,630,000</u>
<b>Net General Fund Surplus or (Deficit) (2)</b>	<b>\$780,000</b>	<b>\$5,260,000</b>	<b>(\$1,770,000)</b>	<b>\$4,270,000</b>	<b>\$5,760,000</b>
<b><u>County Road Fund</u></b>					
Revenues (3)	\$2,570,000	\$2,110,000	\$340,000	\$5,020,000	\$3,020,000
Services	\$3,500,000	\$2,090,000	\$360,000	\$5,950,000	\$5,940,000
<b>Net Road Fund Surplus or (Deficit)</b>	<b>(\$930,000)</b>	<b>\$20,000</b>	<b>(\$20,000)</b>	<b>(\$930,000)</b>	<b>(\$2,920,000)</b>
<b>Total General Fund and Road Fund</b>	<b>(\$150,000)</b>	<b>\$5,280,000</b>	<b>(\$1,790,000)</b>	<b>\$3,340,000</b>	<b>\$2,840,000</b>

(1) Costs shown in this table represent FY07 County costs for those service responsibilities to be transferred to the new city.

Future city costs shown in Table 1 will not necessarily correspond to FY07 County costs since the specific future services, staffing, facilities, contracts and manner of service provision will differ for the future city.

(2) Following incorporation, the County will realize new revenues (e.g., property tax administration charges) for services currently provided without compensation from unincorporated areas. This revenue is minimal and is not shown in this table.

(3) Reflects current County revenues that will be lost as a result of incorporation; actual current road revenues are significantly greater. City road funds will differ due to different allocation methods for cities compared to counties.  
Note: in FY06-07, Measure R was not in effect and County did not receive Prop. 42 func

are also shown in greater detail in the appendix. The Tesoro area shows costs exceeding revenues; the Stevenson/West Ranch area generates the greatest net value after accounting for service costs; the Castaic area is virtually "break-even" before considering road-related costs, which result in shortfalls due to the relatively high number of road miles and maintenance costs.

**Figure 1** illustrates the boundary of the potential new city. Specific boundary-related issues are identified in the subsequent chapters of this report. The actual boundaries would be evaluated and determined by LAFCO based on consideration of numerous factors.

## Revenue Neutrality

The IFA estimates the potential fiscal impact on the County of Los Angeles as a result of incorporation, consistent with Government Code Section 56815 (GC 56815). GC 56815 requires that "revenues currently received by the local agency" and "expenditures ....currently made by the local agency transferring the affected territory" are substantially equal. To the extent that there is a fiscal impact, it must be mitigated by agreement of the incorporation Proponents and the County, or by Terms and Conditions imposed by LAFCO.

The current report provides an estimate of the impact on the County; this impact would be determined by the CFA. The potential impact is not included in the projected budget for the new city, as the terms would be subject to negotiation between the Proponents<sup>2</sup> of the incorporation and the County of Los Angeles. The nature and extent of repayment, if required, varies considerably among different past incorporations throughout the State. It is common that new incorporations make mitigation payments to counties; in some cases, the payment ends after a limited number of years, and some form of interest may or may not be included. For a cityhood proposal to be approved by LAFCO to be put on the ballot, the CFA must be able to find that the new city can afford the mitigation payments and still generate enough revenues to fund expected expenditures, with a contingency.

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<sup>2</sup> "Proponents" involved in revenue neutrality negotiations with the county generally include individuals submitting an application to LAFCO to initiate

### 3. THE INCORPORATION PROPOSAL

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#### Proposal for Incorporation

In summary, the incorporation would transfer responsibility for many of the local services currently provided by the County to the new city. The new city would be responsible for land use planning and review, police protection, and public works, and could choose to expand services, if funding permits. The elected city council would establish policies and priorities for the provision of services and allocation of funds, and would be accountable to the residents of the area. Initially, the new city would contract with other providers (e.g., the County) for many services. This chapter presents specific terms that define the incorporation proposal. **Chapter 4** describes in more detail the specific services that would transfer to the new city and services that would be unaffected.

#### Name of the New City

The name of the new city has not been determined at this time. As stated in the Cortese Knox Local Government Reorganization Act at Section 56023, a new city can be referred to as “city” or “town.”

#### Form of Government

The area initially would be incorporated as a General Law city under the Constitution of the State of California. The proposed form of the new city would be the “Council/Manager” form common to small and mid-sized cities throughout the State. Under the Council/ Manager form, a five-person City Council, elected at-large, would retain a City Manager who would be responsible for the day-to-day operations of the city with an appointed City Clerk.

#### City Boundary

**Figure 1** shows the preliminary municipal boundary evaluated for the purpose of this IFA. The proposed boundary includes high value residential development as well as a substantial commercial and hotel base that contributes to the city’s fiscal viability. It is likely that these boundaries will be revised during the LAFCO hearing process.

There are at least two areas where boundary options may be considered:

1. West Creek (Newhall Development area west of San Francisquito Creek on both sides of Copper Hill Drive south of Tesoro Del Valle Drive). If this area is excluded from the city boundary as shown on **Figure 1**, an unincorporated “island” would be created, which could create service delivery issues.
2. Castaic Regional Sports Complex. This complex (at 31230 Castaic Road) is outside the preliminary boundaries; however, the County has indicated that the complex primarily serves the residents of the incorporation area and should be transferred from County to city responsibility. The operating costs of this facility are included in the IFA.

## **Reorganization**

The disposition of any CSA service districts or other special districts will be addressed in the LAFCO Executive Officer's Report, and may be included as Terms and Conditions of the incorporation. The IFA assumes that the services provided by those special districts will continue, as well as any funding specific to the districts, whether they are reorganized as part of the new city or remain as currently organized.

## **Service Levels**

This CFA presumes and reflects municipal expenditures that maintain existing municipal service levels. The proposed service levels are discussed in **Chapter 4**. These service levels, and the manner in which they are provided (e.g., by contract with the County, a private provider, or by city staff) ultimately will be determined by a future city council depending on local priorities and available resources.

## **Effective Date**

This CFA assumes July 1, 2010 as the effective date. The actual date will depend on the time required for an incorporation effort to be organized, an application submitted to LAFCO, and for the LAFCO process to be conducted. At this point in time, it is unlikely that an effective date could be earlier than 2011. However, the timing of incorporation is not likely to change the conclusions in this report.

## **Gann Limit**

Local agencies in California that receive proceeds of taxes (excluding fees and service charges) are required to have a limit on how much tax money they can spend. It is called the Gann Limit.

Under State law, the LAFCO resolution of approval and the ballot question before the voters must identify a provisional Gann Limit. Following incorporation, the City Council will place on a future ballot a permanent Gann Limit for voter approval.

The Gann Limit is not calculated in this IFA. In accordance with the State of California Office of Planning and Research incorporation guidelines, the CFA will provide the necessary technical documentation for selecting an appropriate provisional Gann Limit.

## **Existing Taxes**

The IFA assumes that no new taxes will be created within the city. California law mandates that taxes can be raised only through ballot measures, not by local government agencies. The existing charges for service imposed by the County Board of Supervisors to fund services are assumed to be continued by the city government.

It may be necessary for the cityhood ballot measure to include a vote on the current Utility Users Tax (UUT) collected by the County; the approval of the city likely would be contingent on approval of the continuation of the UUT, unless the CFA demonstrates that the UUT is not required to assure city feasibility. Financial and legal review of this issue would be conducted as a part of the CFA.

## **Capital Improvements**

It is assumed that the city council, at its initial meetings, will adopt all impact fee ordinances currently enforced by the County to ensure a continual flow of existing fee revenues. While this IFA addresses issues of fiscal feasibility, it has not evaluated the need for, or financing of, future capital improvements except to assume ongoing funding resulting from already established dedications and fees. During the transition of services from the County to the new city, there will be an accounting and transfer of fees and charges collected from the newly incorporated area, and other applicable fund balances. Over time, the new city may choose to modify and/or adopt new impact fees as necessary to help fund capital improvements.

## **4. PUBLIC SERVICES PLAN AND COST ASSUMPTIONS**

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A municipal Public Service Plan was developed to assess the feasibility of incorporation. **Table 3** presents a list of existing and proposed municipal services in the area. The Public Service Plan reflects assumptions of the Consultant. Decisions made by LAFCO, the future City Council and the Board of Supervisors will determine how public services are provided in the new city.

As with all new cities, the municipal government in the city will evolve over time. Initially, many services are likely to be provided by contract with the County or other entities. Contract costs are based on current costs of County services, adjusted for cost increases and growth in population and employment. Over time, these services may be provided directly by the city. Detailed cost assumptions, excluding inflation, are presented in **Appendix A**.

The following sections provide an overview of the city departments. Salary levels are assumed to increase each year (including inflation assumed at 1 to 2 percent) unless otherwise noted. Salaries are based on a review of other, similar-size cities as well as the salaries paid by the adjacent city of Santa Clarita. Actual salaries will depend on the negotiation of employment contracts and city staffing practices. Other costs generally include supplies and materials and will vary by year depending on need. During the initial transition year, the County will continue to provide services; however, key city positions will be filled during the initial year, and hiring will continue into the second year. In the analysis of longer-term growth potential (see **Table 1a**) additional staff are added to address service demands from increased population and employment.

The method of service provision, staffing levels, number and type of positions, departmental organization, and contract services are intended for analysis purposes; actual methods may include some variation of in-house staff and contract services. The city council ultimately will determine the method of service provision based on consideration of numerous factors including costs, revenues, and availability of contractors.

### **City Council**

The city council will be the governing body of the city and will include five council members elected in accordance with State law. The city council will hire a city manager and city attorney, make service and budget decisions, enter into agreements with other governmental entities, and regulate land use within the city boundaries and represent the community.

### **City Manager**

Service decisions would be focused on the city manager, who would carry out the policy directives of the city council. Specific activities and functions included within the department's staffing and budget include human resources. The City Manager's office would also provide the focus for economic development and other initiatives, with support from other city departments.



**Table 3**  
**Municipal Service Providers -- Existing and Proposed**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Service	Service Provision		
	Present Provider	After Incorporation	Method
<b>General Government</b>			
Governing Board	Los Angeles County	New City	City Council
Manager	Los Angeles County	New City	City Staff
Attorney	Los Angeles County	New City	City Contract
Finance/Clerk/Administrative Services	Los Angeles County	New City	City Staff
<b>Public Protection</b>			
Law Enforcement	Los Angeles County	New City	Contract with County Sheriff
Traffic Control/Accident Investigation	California Highway Patrol	New City	Contract with County Sheriff
Fire Protection	Consolidated Fire Protection District of Los Angeles County	No Change	As is currently provided
Ambulance	American Medical Response	No Change	As is currently provided
Animal Control	Los Angeles County	New City	Contract with County
Vector Control and Mosquito Abatement	Greater Los Angeles County Vector Control District	No Change	As is currently provided
<b>Land Use and Planning</b>			
Regulation & Planning	Los Angeles County	New City	City Staff/Contract
<b>Community Services</b>			
Recreation Programs	Los Angeles County Department of Park and Recreation	New City	City Staff
Regional Parks/Open Space	Los Angeles County Department of Park and Recreation	No Change	As is currently provided
Local Parks	Los Angeles County Department of Park and Recreation	New City	City Staff
Library	Los Angeles County- Santa Clarita Valley Bookmobile	No Change	As is currently provided
<b>Public Works/Public Utilities</b>			
Admin. and Maintenance of Roads, Bridges, Signals, Drainage	Los Angeles County	New City	City Staff/Contract
Domestic Water	Castaic Lake Water Agency (wholesaler) Providers- New Hall County Water District, Santa Clarita Water Division, Valencia Water Company LA County Waterworks District #36	No Change	As is currently provided
Waste Water Treatment/Disposal	Santa Clarita Valley Sanitation District	No Change	As is currently provided
Solid Waste Management	Santa Clarita Valley Sanitation District	No Change	As is currently provided
Solid Waste Disposal	Franchise	New City	Franchise
Flood Control & Conveyance Drainage	Los Angeles Flood Control District	No Change	As is currently provided
Street Lighting	Los Angeles County	New City	City Staff/Contract
Stormwater	Los Angeles County	New City	City Staff
Building Inspection	Los Angeles County	New City	City Staff/Contract
<b>Public Education</b>			
K-12 Grade Levels	Castaic Union School District and William S. Hart Union School District	No Change	As is currently provided
College	n/a	No Change	As is currently provided
<b>Healthcare</b>			
	Los Angeles County	No Change	As is currently provided
<b>Other Services</b>			
Electricity	Southern California Edison	No Change	Franchise Agreement w/City
Gas	Southern California Gas Company	No Change	Franchise Agreement w/City
Cable Television	Time Warner	No Change	Franchise Agreement w/City
Public Transit	Santa Clarita Transit	No Change	Contract w/Santa Clarita

Source: Economic & Planning Systems

## **Administrative Services**

Functions of the Administrative Services Department include the City Clerk, Finance, and Technology. The budget includes a provision for staff to manage special districts, purchasing, and other city administrative services.

## **City Attorney**

Legal services will be required to handle routine city business including contracts, staff issues, preparation of city documents, property negotiations, and legislative/procedural matters. Special counsel and legal costs may be incurred as a result of litigation; it is assumed that the city's contingencies reserves and self insurance would be utilized in the event of legal actions and the potential need for outside counsel.

Although legal services are shown as a single budget line item in the projected city budget, it is likely that services would be required by various departments. The actual city budget may allocate city attorney costs to the departments.

## **Community Development**

### **Current Services**

The Los Angeles County Department of Regional Planning provides long range planning, land development counseling, project/case intake and processing, environmental review and zoning and sign enforcement for the area. Development standards are established by the Los Angeles County Zoning Code.

### **Services Following incorporation**

The Community Development Department will be responsible for planning, General Plan development, and housing-related issues. Any future redevelopment activities would be provided by this department.

The existing County Zoning Ordinance will most likely be adopted as land use policy by the first city council. It is assumed that beginning in its second year, the city would start the process of developing a new general plan and zoning ordinance. Consultant contracts could be used for these services, although some new cities have chosen to do most of the work in-house at a lower cost but longer time frame. A Planning Commission would be appointed and begin to update the General Plan and supporting planning documents and policies. During the initial transition year in which the County would continue to provide services, the new city would begin to hire planning staff to take over County functions. The city may choose to negotiate with the County over continued services to assure continuity of services to projects currently under review, and to assure an orderly transfer of functions.

## **Public Works**

### **Current Services**

#### ***Roads and Related Facilities***

Los Angeles County Public Works is responsible for the design, construction, operation, maintenance, and repair of roads and bridges within the Castaic/West Ranch/Tesoro Community, as well as signal maintenance, street sweeping, tree trimming, and sign operation and maintenance.

A number of special districts provide funding for services for landscape and other road-related maintenance, including street lighting. The analysis assumes that there would be no impact on the continued provision of service and collection of revenues by these districts, although management of the districts may change.

#### ***Wastewater***

Castaic is located within the Santa Clarita Valley Sanitation District which operates the Saugus Water Reclamation Plant (WRP) located at 26200 Springbrook Avenue, Saugus, and provides primary, secondary and tertiary treatment for 7 million gallons of wastewater per day. The district also runs the Valencia WRP located at 28185 The Old Road, Valencia. The Valencia WRP is a tertiary treatment plant that provides primary, secondary and tertiary treatment and processes all wastewater solids generated in the Santa Clarita Valley Sanitation District.

#### ***Solid Waste***

Solid waste collection in unincorporated communities such as Castaic and West Ranch previously were provided through an open market system in which each resident directly arranges for services with the hauler. The Department of Public Works recently created a franchise solid waste collection system for the Santa Clarita Valley Franchise Area. The haulers selected to provide solid waste collection services are required to enter into a franchise agreement with the County.

#### ***Storm Water Quality/NPDES***

The Los Angeles County Watershed Division of the Department of Public Works monitors storm water quality and manages the National Pollution Discharge Elimination System (NPDES). The new city will be required to obtain its own NPDES permit and to comply with all State and federal regulations. The Environmental Programs Division of the Public Works department is responsible for clogged drains and illegal dumping.

#### ***Building Enforcement, Inspection and Plan Checking***

Presently, investigation and citation of illegal code violations, building inspections, permit review, and the administration of the Annual Inspection Monitoring program are provided by Los Angeles County Department of Public Works Building and Safety Division. The Department of Public Works participates in a Nuisance Abatement Team (NAT) that serves the Santa Clarita Valley. The NAT coordinates joint inspections at a location to investigate multiple code violations. A NAT involves multiple County departments including Public Works, Regional Planning, Fire and Public

Health/Environmental Health. Other County departments such as Animal Care and Control, Sheriff and the Treasures and Tax Collector/Business License Division may participate, depending on the nature of the violations.

### ***Transit***

Public Works is also responsible for transit services, through a contract with the City of Santa Clarita. These services are funded by State funds dedicated to transit services.

### **Services Following incorporation**

Following incorporation the new city's Public Works Department is assumed to be responsible for road maintenance, construction, repair, and design, as well as related landscape maintenance, tree trimming, lighting, drainage and other road-related facilities. Service costs are based on County expenditures in FY07; actual expenditures will vary year-to-year. A contingency of 5 percent is added to reflect uncertainty about the precise costs, and the potential need for unforeseen capital improvements. If the contingency is not required in a given year, it could be used to augment capital reserves.

The Public Works Department would also take over responsibility for all building inspection, plan checking, and code enforcement in the city. The department would also handle other services, such as management of special districts, administration of fee programs, and transit, currently handled by the County. Some portion of this workload could also be contracted to a private firm; this would be especially advantageous as a means to avoid the fluctuations and impacts on the city's budget caused by development cycles.

The new city would also be responsible for NPDES functions and administrative costs; administrative staff are included for this purpose, and specific program requirements and costs will be determined when the city obtains required permits. There are no current implementation costs in this area and future costs are unknown.

It is assumed the city will remain part of the Santa Clarita Valley Sanitation District for wastewater and solid waste management. The new city will enter into a franchise agreement with a hauler for solid waste disposal. The franchisee would be responsible for paying a franchise fee (e.g., 10 percent of revenues); the franchise fee revenues would be used by the city to help fund administrative costs related to solid waste, and recycling and related programs. This revenue and offsetting costs are not shown in the current analysis.

## **Parks, Recreation and Community Services**

### **Current Services**

The Los Angeles County Department of Parks and Recreation maintains facilities and runs various programs for parks and facilities.

- The Hasley Canyon Equestrian Center
- The Tesoro Adobe Historic Park includes picnic areas, an adobe residence museum, and an outdoor amphitheater featuring plays and movies about the Old West.

- The Castaic Regional Sports Complex sits on 51 acres of land providing residents with a multitude of sports facilities, community rooms and children's play areas. The County also provides after-school programs and preschool classes, and runs summer and holiday camps at the facility.
- Val Verde Community Park offers 58 acres of park space with facilities including a swimming pool, softball fields, and tennis courts. The park also hosts various after-school programs for children and family-oriented activities such as family bingo nights and concerts in the park.

Other community parks in the area are Del Valle Park, Dr. Richard H. Rioux Memorial Park, Jake Kuredjian Park, Hasley Canyon Park and Pico Canyon Park. At 5.84 acres, Del Valle Park is a small neighborhood park used primarily for family picnics and passive recreational activities. Dr. Richard H. Rioux Memorial park provides residents of Stevenson Ranch with 16 acres of open grassy space, children's play area, and picnic tables. The park also supports neighborhood events and programs such as holiday events and children's after-school programs. The Jake Kuredjian Park offers five acres of landscaped grass with no facilities. The five-acre Hasley Canyon Park provides neighbors in Castaic a multi-purpose sport field and children's playground while providing venues for special events and community recreational activities.

The County offers a Performing Arts Program that conducts singing and acting classes. Senior recreation programs are offered at several of the local recreation facilities.

### **Services Following Incorporation**

The maintenance and programming at all facilities, with the exception of the Hasley Canyon Equestrian Center and the multi-use trail system in the study area, are assumed to become the responsibility of the new city's Parks and Recreation Department. The IFA assumes that the new city would continue to provide parks and recreation services similar to those currently provided. A future city council could choose to increase the level and type of facilities, services, and programs offered depending on community priorities and funding availability.

The County has indicated that the Castaic Regional Sports Complex primarily serves residents of the proposed incorporation area, and therefore the facility should become the responsibility of the new city. Currently the facility is outside of the preliminary incorporation boundaries. The complex is also included in the estimate of operating costs and revenues.

The initial cost and revenue data provided by the County assumed that the Tesoro Adobe Historic Park would be retained by the County; subsequently, the County has indicated that this facility should become a responsibility of the new city. The facility's FY07 operating revenues were \$485 and expenditures were \$1,133; these amounts are not shown in the current analysis. The facility also receives funding from the Tesoro Homeowners Association.

Capital improvement funding could come from a number of sources, including impact fees and grant funding, in addition to allocations of general revenues if available. Various park and community facilities in the area have received project funding from the Safe Neighborhood Park Proposition Bond Acts of 1992 and 1994 and Proposition 12 Bond Act of 2000. The new city would have to assume the grant obligations under which these projects were funded.

## **Special Districts**

Department of Parks and Recreation in Los Angeles County collects assessments from Landscaping and Lighting Act Districts in the unincorporated County areas to maintain landscape improvements located in the medians. The Districts and subsequent zones and annexations provide and ensure the continued maintenance, servicing, administration, and operation of improvements located within the public rights-of-way and dedicated landscape easements associated with the various tracts and on individual parcels located within the Districts. The new city, under arrangements with the County, may assume responsibility for services to those portions of districts that may fall outside the incorporation boundaries, funded by assessment revenue.

## **Public Safety**

### **Current Services**

#### ***Law Enforcement***

Currently, the Los Angeles County Sheriff's Office provides law enforcement. The Santa Clarita Station, located at 23740 Magic Mountain Parkway in Valencia, is responsible for law enforcement in the City of Santa Clarita and the unincorporated areas of Stevenson Ranch, Castaic and Gorman. The Station is budgeted for 229 positions (including sworn and professional staff) in FY07. The staffing includes all positions serving the area, including the City of Santa Clarita, unincorporated County areas, special contracts (e.g., Magic Mountain and School District), supervisors, traffic enforcement (for Santa Clarita), detectives, administrative, Jailer, etc. The California Highway Patrol (CHP) has primary traffic enforcement and traffic collision investigation responsibility in the unincorporated areas.

#### ***Park Patrol***

Los Angeles County Office of Public Safety (LACOPS) provides law enforcement services to County-operated parks, nature centers, lakes, natural areas, golf courses, neighborhood parks, and nature trails.

#### ***Animal Control***

At present, the Los Angeles County Animal Care and Control Department provides patrols looking for stray and injured animals, conducts humane investigation, sells dog licenses, provides rescue in natural disasters, and enforces all state and local animal regulations. The Castaic Shelter, located at 31044 N. Charlie Canyon Road, services the Castaic/West Ranch area.

### **Services following incorporation**

After incorporation, the new city is assumed to contract with the County Sheriff Department to provide law enforcement, traffic control, and park patrol. The city would also contract with the County for animal control.

The Sheriff's Department estimate of total cost for FY 07 was \$10.4 million. This cost includes County indirect costs, departmental overhead and support services as allowed by State law for overhead rates to be applied to contracts. A future contract would be negotiated between



the new city and the Sheriff's department based on standard unit costs per contracted position, and would exclude regional services, pursuant to State law (Government Code 51350).

Although the specific number of sheriff staff could not be allocated to the area by the Sheriff's Department, the total current costs indicate the approximate magnitude of staffing. Assuming an average cost of roughly \$185,000 per officer<sup>3</sup> yields about 63 officers, or about 12 officers on duty at all times.<sup>4</sup> The 63 officers is equivalent to about 1.4 officers per thousand population.

The current cost of service to the area equivalent to \$230 per capita appears high compared to other similar communities, for example Santa Clarita. The Sheriff's department indicated that the service requirements to the area are influenced by a number of factors including its location on a major corridor (interstate 5 and SR 14), business and commercial activities in the area, a correctional facility, a major theme park, and regional recreation areas. By comparison, other cities such as Santa Clarita pay the equivalent of \$106 per capita for police protection (FY09 budget) including contract services from the Sheriff as well as other police-related services (community policing, public relations, etc.). It is likely that the actual level of service to the area would be less than estimated in the prior paragraph. For purposes of this IFA, an average cost per capita of \$150 is included. The cost estimate, which assumes traffic enforcement and park patrol, will be refined if the incorporation process moves forward and a CFA is prepared.

## Other City Expenditures

The new city will require office space, supplies, and equipment to conduct its operations. Cost estimates are based on the anticipated number of city staff. Costs are estimated at \$2.25 per square foot per month including utilities and common area charges, based on current prevailing rental rates. Costs may be lower depending on the actual amount, location and cost of space leased. Some of the recreation and community facilities transferred from the County to the new city include space for recreation department staff, as well.<sup>5</sup> The new city will also incur costs for insurance, which is included in the proposed budget at 3 percent total General Fund expenses, excluding non-departmental costs.

A number of unforeseen costs may occur that will have to be borne by the city. The cost estimates include a contingency allowance estimated at approximately 5 percent of total General Fund costs (excluding mitigation payments) to account for unforeseen costs (e.g., emergencies, overtime, etc.) or cost increases above the projected amounts in the IFA budget. If the contingency funds aren't required, they could provide a reserve that could be strategically applied to specific purposes, e.g., capital improvements, legal or insurance reserves.

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<sup>3</sup> Based on unit costs for Santa Clarita contract FY 05, adjusted by about 10 percent to estimate FY 07.

<sup>4</sup> One officer 24/7 requires about 5 total officers to handle all shifts, training, and other non-patrol time.

<sup>5</sup> EPS discussions with County departments.

## **County Repayment**

The County will most likely continue to provide a number of services to the city for the first fiscal year of city operation after incorporation, the “transition year.” Services that will continue to be provided are likely to include sheriff, animal control, land use planning, building, code enforcement, and road maintenance. It is assumed the County will request repayment of its first year expenses to provide services. The IFA assumes that the initial year costs are entirely repaid in the first year, although the costs could be repaid by the city over a five-year period in accordance with State law if it is beneficial to the new city; the interest rate is negotiable. The IFA includes a five percent contingency in addition to the cost of transition year services.

The analysis assumes the new city receives a partial year of sales tax revenues, and no property tax revenues; because of the timing of the creation of the new city, payments from the State will be offset and a portion of revenues will continue to be sent to the County in the transition year. It is anticipated that the County and new city will arrange to transfer those funds to the city, and/or credit them against the initial year’s service cost equal to any tax revenues retained by the County because of the timing of the filing deadlines, as provided by State law.

## **Revenue Neutrality Mitigation Payments**

As summarized in **Table 4**, the IFA estimates the potential impacts on the County to total approximately (\$3.3 million) annually. This impact is due to the loss of revenues which are greater than the potential reduction in services. As required by State law, this impact will be required to be mitigated through agreement between the new city and the County, or through Terms and Conditions imposed by LAFCO.

## **Public Facilities**

All dedicated County roads would be conveyed to the new city. Local parks are assumed to be conveyed to the new city, while regional facilities would likely remain the responsibility of the County as described in the “Parks, Recreation and Community Services” section above.

## **Open Space Preservation**

The new city could adopt and implement open space preservation programs through a variety of means, including mitigation programs, zoning, grants and public/private partnerships. This IFA does not address the costs or revenues of this type of program.

## **Local Government Services Not Provided by the City**

A variety of services, including fire protection and emergency medical services, public utilities, water and wastewater, solid waste management, flood control, library, public health, and environmental health, will continue to be provided by existing service providers. For example, sewer systems will continue to be maintained by the Consolidated Sewer Maintenance District and the County Sanitation District.

The new city may wish to improve or enhance these services over time through cooperative arrangements with existing agencies or businesses. Transit service is assumed to be the financial responsibility of the new city, which is assumed to contract for City of Santa Clarita's transit services to the area in a manner similar to the current County contract with Santa Clarita.

## 5. MUNICIPAL REVENUE ESTIMATES

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This Fiscal Analysis is based upon a Municipal Budget Model that reflects a potential city budget during its first ten years of municipal operations. Data and assumptions are based on current revenues generated to the County from the area, a transfer of property tax in accordance with State law, and other revenues available to cities in California. Detailed calculations (shown before the addition of inflation), are included in **Appendix A**. A short-term forecast of the city budget was shown in **Table 1**, based on FY06-07 data, without assumptions about growth or inflation. A longer-term forecast was presented in **Table 1a**, which updated the revenue estimates to reflect current recessionary conditions, and an assumption that growth and inflation would return in future years although at reduced levels compared to the first part of the decade.

### Growth and Development

A market analysis has not been prepared as a part of this IFA. However, the analysis does include assumptions about future growth in order to illustrate the implications of development upon the new city's budget. The "Growth Scenario" (see **Table 1a**) includes new development, in addition to inflation of costs and revenues. The increase in residential units assumes 1.6 percent household growth.<sup>6</sup> Additional commercial space, including retail, office and industrial, is assumed in proportion to growth in the labor force in the region. No significant amount of new development is assumed from 2007 through 2010.

The actual rate of growth will vary by area, and depend on economic cycles as well as policies adopted by the new city council. **Table 1a** assumes long-term positive economic growth after pulling out of the current recession. This scenario represents a more positive outlook compared to **Table 1a**, however, the new city begins with revenue estimates which generally are lower compared to the FY06-07 revenues that provide the basis for **Table 1**.

### Revenue Assumptions

#### Property Tax

The property tax transfer from the County to the new city will be determined in accordance with Government Code, Section 56810, as amended. This statute requires that the property tax base be calculated by multiplying the current cost of County services by the "Auditor's Ratio." The Auditor's Ratio equals the percentage of property taxes in the County's budget out of total "revenues available for general purposes." Although the area generally includes many relatively high-value properties, the property tax transfer is only determined by the two factors summarized above: cost of services to be transferred from the County, and the Auditor's Ratio. The new city will also receive a share of future property tax growth from property transfers, improvements and expansions, and the constitutionally-mandated annual assessment increase.

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<sup>6</sup> Burr Consulting, 5/8/09, based on review of development proposals and SCAG 2007 RTP, Projections

## **Sales Tax**

Estimates of taxable retail sales generated within city boundaries after incorporation were based on existing taxable sales provided by the County, and an estimate of a share of "unallocated sales tax"<sup>7</sup> consistent with current allocations to the County. Based on recent changes in the State budget, the new city will receive a portion of sales tax revenue from the State in the form of property tax. This sales tax exchange will have no financial implications for the new city, and has not been modeled in the analysis; the analysis shows the equivalent amount of sales tax, at a rate of 1% of taxable transactions, to the new city.

## **Property transfer tax**

Property transfer tax revenues accruing to the city are based on the assessed value of units sold and the tax rate accruing to the city of \$0.55 per 1,000 of assessed value. The assessed value that sells each year includes the sale of existing and new development.

## **Franchise Fees**

The new city would receive franchise fees from utilities serving residents and businesses within the city. The IFA assumes that the city continues the same franchise fee rates currently imposed by the County.

At the time the County originally provided the data for the current study, the area was still operating under an "open market" system of solid waste collection to a franchise system with a single provider. Franchise fee revenues are collected, which would be available to the new city to fund administration of the program and other related programs such as recycling and waste reduction programs. The franchise fees and offsetting program costs are not shown in the current analysis.

## **Transient Occupancy Tax**

Transient Occupancy Tax revenues are based on County revenues collected in FY 2006-07 with the same tax rate (12 percent) assumed to apply within the new city. A minimal number of new hotel rooms are assumed in the "Growth" scenario.

## **Utility Users Tax**

The County currently charges a tax on utility consumption in unincorporated areas; this tax is a "general revenue" that would be available to fund city services. The revenue represents over 10 percent of the city's budget. In 2008 the tax rate was reduced to 4.5 percent from the prior 5 percent which was reflected in the UUT estimates provided by the County for the 2006-07 fiscal

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<sup>7</sup> "Unallocated sales taxes" include taxes from mail order and Internet sales within California, as well as sales related to special events, distributed proportionate to situs sales tax. EPS estimate of unallocated sales tax is from the Board of Equalization "Fund Distribution Quarterly Allocation Summary of Bradley Burns Local Tax" for FY06-07.

year. An analysis has been prepared to show the implications of the lower UUT amount, as well as other revenues that have been reduced as a result of current recessionary conditions compared to the 2006-07 fiscal year.

The analysis assumes that the UUT continues upon incorporation of the new city. It is likely that LAFCO would require that the incorporation be contingent upon continuation of this tax.

### **Community Development revenues**

Community development-related fee revenues are based on current revenues collected by the County which cover a portion of the department's costs.

### **Public Works/Engineering**

Fees can be charged for a variety of activities conducted by the Public Works Department, including development review. Based on the existing revenues collected by the County from the area, it is assumed that about three-quarters of costs will be recouped through charges for services. Currently, the County recovers nearly all of its public works costs through operational or other revenues; the IFA conservatively assumes a lower recovery by the city more consistent with other cities, partly due to higher staffing costs.

### **Fines and Penalties**

The average fines and penalties per resident accruing to the city were based on an EPS review of comparable cities.

### **State Motor Vehicle License Fees**

State Motor Vehicle License Fee (VLF) revenue is one of the most important revenue sources for newly incorporating cities trying to achieve financial feasibility. It is one of the few revenue sources that are not transferred from the County, and, as a result, do not have to be mitigated by the new city. In addition, the allocation to new cities provides a bump or "helping hand" to newly incorporated cities for the first five years after formation.

In August 2004 the California Legislature approved a VLF swap for property tax as part of a state-local budget agreement ("VLF for Property Tax Swap of 2004"). Subsequent legislation implementing the swap did not provide funding for future incorporations. To remedy this situation legislation provided that new cities would receive a per-capita amount; the initial amount would be "bumped" 150 percent in the first year, with the "bump" declining by 10 percent annually until 100 percent is reached. Newly incorporated communities also receive a small per capita amount of VLF equal to the amount received by other existing cities (approximately \$9 per capita, historically).

The current IFA update includes additional VLF revenues based on \$52 per capita adjusted annually (150 percent in first year, declining to 100 percent over subsequent five years). The subvention applies to total population, including the prison population.



## **Investment Earnings**

Investment earnings will be accumulated on annual revenues as well as earnings from reserve and fund balances. The IFA includes a conservative estimate of potential earnings based on cash flow. Additional earnings may accrue depending on the size of fund balances, enterprise funds, and other investments.

## **Road Fund**

Revenues shown in the Road Fund are largely restricted funds that cannot be used for general municipal purposes. The analysis for the new city indicates that additional general revenues may be required to maintain current levels of service. If general revenues are utilized, these general revenues may become "restricted" to road purposes to the extent that State "Maintenance of Effort" requirements may limit the ability of the new city to reduce its use of general revenues for road purposes in the future (without risking the loss of State and/or federal funds).

## **Gas Tax**

Gas taxes are the primary source of Road Fund revenues. The city would receive gas tax revenues via a number of different highway user taxes. The State Controller's Office provides current estimates of lump sum and per-capita rates that would accrue to the cities. The per-capita rates were applied to the projected population and added to the annual lump-sum payments to estimate the gas tax revenues accruing to the city each year. As a new city, gas tax revenues will benefit from the "bump" of 150 percent declining by 10 percent annually until 100 percent is reached. The subvention applies to total population, including the prison population.

## **Road Fund Sales Tax**

Funds from Proposition 42 (i.e., Transportation Congestion Improvement Act) are likely to be available to the new city to provide pavement management and prevention of pavement degradation services. It is assumed that future funding will be available to the County and to the new city upon incorporation. As a result of the deficit in the State Budget for FY 2009-10, the State may consider legislation to borrow Prop. 42 and Highway User Tax funds to help balance the State budget. These and other proposed State cutbacks to cities will adversely affect the new city's ability to fund transit and road maintenance.

## **Transit Sales Tax**

Additional sales tax measures provide funding for roads and transit. The IFA assumes that these revenues will be used to offset the cost of transit service in the area, as is currently the case with County funding of transit.

## **Grants and Other Revenues**

The new city may receive additional grant funds (not estimated) which could help to fund road maintenance.

Revenues from Road District #5 and Landscape Maintenance District (LMD) #1687 fund road related activities and street lighting, respectively. These revenues are assumed to be segregated and not applied towards the Road Fund costs.

The proposed incorporation will result in an annual apportionment of \$1.5 million in Transportation Development Act (TDA 8) revenues to the new city, shifted from the County of Los Angeles.<sup>8</sup> This is an annual disbursement to provide funding for transit services. The funds can be used for road purposes, if transit service needs are met.

Funds from Measure R, approved in November 2008, will be disbursed annually beginning in FY10 to provide funding for various transportation purposes. The apportionments to the new city are estimated to be, on average, \$846,000 annually, shifted from the County's share.

Other revenues include annual Federal Surface Transportation Program Local (STPL) apportionments disbursed by Los Angeles County Transportation Authority (Metro). The amount is estimated to be \$127,000 annually, shifted from the County.<sup>9</sup> Revenues from the Transportation Development Act Article 3 (TDA 3) also known as the "Bikeway Fund" could result in \$25,760 annually, shifted from the County.<sup>10</sup>

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<sup>8</sup> EPS discussions with County departments.

<sup>9</sup> EPS discussions with County departments.

<sup>10</sup> EPS discussions with County departments.

## 6. *BOUNDARY OPTIONS*

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While data has been collected by three separate areas, the feasibility of the new city has been evaluated for the three areas as a whole. If the proposal advances to LAFCO for consideration, boundary alternatives may be evaluated in detail, and revisions made to the boundaries assumed in the current analysis.

Although the city feasibility analysis has not been conducted for the individual areas, **Table 2**, which shows FY07 County costs and revenues (after adjustments for current recessionary conditions), indicates general cost and revenue characteristics of each area. The Stevenson/West Ranch area, because of its high revenue generation, yields revenues significantly in excess of service costs. The area includes Six Flags Magic Mountain, which could account for roughly 10 percent of revenues from the area.<sup>11</sup> Hotel revenues also account for a substantial portion of tax revenues.

The Castaic/Val Verde area shows revenues approximately equal to costs (before considering road expenditures); a shortfall is shown after including road related expenditures. The Tesoro area generates revenues which are less than service costs.

These conclusions assume the share of property taxes attributable to the County provision of municipal services, which would be transferred to a new city,<sup>12</sup> and do not reflect the total property taxes collected from each area. These conclusions also do not include all costs (administration, etc.) that would be incurred following the creation of a new city. Specific revenues accruing to the new city will differ from the County revenues, particularly VLF revenues and Road Fund gas taxes, which are increased in the initial years of a new city.

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<sup>11</sup> Assumes approximately \$1 million annually from sales taxes, property taxes, and utility taxes (EPS estimate).

<sup>12</sup> Based on the methodology for calculating the transfer of property tax from the County to the new city, which requires multiplying the costs of service by the "Auditor's Ratio" (Countywide property taxes relative to Countywide revenues available for general purposes).

## ***7. IMPACTS UPON EXISTING AGENCIES***

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Existing service providers will continue to provide the court system, public health, social services, structural fire protection, water supply and wastewater disposal, flood control, library services and environmental health services. The new city may wish to improve or enhance these services over time through cooperative arrangements with existing agencies or businesses.

### **County of Los Angeles**

The incorporation of the area will change the operating budget of the County of Los Angeles in both the short term and long term. In general, the County of Los Angeles will lose revenue but will also realize a reduction in expenditures. Insofar as the revenue-producing aspects of the area (e.g., property tax base and sales tax base) exceed the costs of services provided to the area, a fiscal impact on the County will occur if not mitigated.

The concern for fiscal impacts of incorporations is reflected in the Cortese Knox Local Government Reorganization Act at Section 56815 established the noted "revenue neutrality" standard. The exact language of the statute, at Section 56815(a), is "similar exchange"; at 56815(b) the exact language is "substantially equal." These terms refer to revenues and costs subsequently defined in sub-sections (1) and (2). Revenues are those "revenues currently received by the local agency. . ." that would "accrue to the local agency receiving the affected territory." Costs are "expenditures currently made by the local agency. . .for services which will be assumed by the local agency receiving the affected territory."

### **Short-term Fiscal Impact Upon the County of Los Angeles**

The short-term fiscal effect upon the County of Los Angeles government from services provided in the initial (transition) year of the city is assumed to be compensated by payments for services and by payments made as a part of the State-allowed repayment for first-year services over a one- to five-year period. The IFA assumes a credit for revenues retained by the County during the Transition Year which otherwise would accrue to the new city, but for the timing of filing deadlines for receipt of certain tax revenues such as sales tax and property tax.

### **Revenue Neutrality and Long-Term County Impacts**

As summarized in **Table 4**, the IFA estimates the potential impacts on the County General Fund and Road Fund to total approximately \$3.3 million annually. This impact is due to the loss of revenues which are greater than the potential reduction in services. As required by State law, this impact will be required to be mitigated through agreement between the new city and the County, or through Terms and Conditions imposed by LAFCO. The actual amount will vary depending on when a CFA is prepared; the CFA is required to use budget data for the most recent fiscal year for which data is available.

The IFA has presented impact estimates based on the FY06-07 data provided by the County, and has also estimated potential impacts given the changes in revenues that have occurred in the current recession, as well as new revenues the County is currently receiving that would be affected by incorporation. A CFA would also update the cost estimates, as well, which would affect the revenue neutrality impact as well as the projected budget for the new city.

**Table 4**  
**Change in Revenues and Expenses to Los Angeles County (FY06-07) - Adjusted**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**  
**(revenues adjusted to reflect recessionary conditions)**

Item	Castaic/Val Verde	Stevenson/West Ranch	Tesoro	TOTAL	FY06-07 Unadjusted
<b>General Fund Revenues and Expenditures (FY07) (1)</b>					
<b>Revenues Transferred to the City</b>					
Property Taxes	\$1,378,505	\$1,015,109	\$633,489	\$3,027,103	\$3,027,103
Transient Occupancy Tax	\$262,219	\$2,216,229	\$0	\$2,478,448	\$2,581,717
Sales Tax	\$1,631,856	\$3,653,690	\$3,114	\$5,288,661	\$6,221,954
Sales Tax Pool Allocation	\$177,288	\$396,944	\$338	\$574,570	\$675,965
Real Property Transfer Tax	\$289,055	\$205,122	\$49,039	\$543,216	\$543,216
Franchise Fees	\$325,731	\$320,985	\$130,357	\$777,073	\$777,073
Utility User Tax	\$1,518,742	\$1,518,457	\$150,775	\$3,187,974	\$3,542,193
Business License	<u>\$10,442</u>	<u>\$12,759</u>	<u>\$0</u>	<u>\$23,201</u>	<u>\$23,201</u>
<b>Subtotal</b>	<b>\$5,593,838</b>	<b>9,339,296</b>	<b>967,112</b>	<b>15,900,246</b>	<b>17,392,422</b>
<b>Expenditures for Service Responsibilities Transferred to the City (1)</b>					
Animal Care and Control	\$105,231	\$15,900	(\$7,463)	\$113,668	\$113,668
Planning	\$228,481	\$64,701	\$26,846	\$320,028	\$320,028
Parks and Recreation	\$633,089	\$200,103	\$0	\$833,192	\$833,192
County Sheriff	\$3,773,377	\$3,773,377	\$2,716,832	\$10,263,586	\$10,263,586
Office of Public Safety	\$52,814	\$12,483	\$0	\$65,297	\$65,297
Public Works (Cnty Engineer)	<u>\$19,332</u>	<u>\$11,047</u>	<u>\$2,762</u>	<u>\$33,141</u>	<u>\$33,141</u>
<b>Subtotal</b>	<b>\$4,812,324</b>	<b>\$4,077,611</b>	<b>\$2,738,977</b>	<b>\$11,628,912</b>	<b>\$11,628,912</b>
<b>Other (revenue increases) (2)</b>					
Property Tax Administration Fees				\$38,759	<i>not estimated</i>
<b>Net County Surplus or (Deficit)</b>	<b>(\$781,514)</b>	<b>(\$5,261,685)</b>	<b>\$1,771,865</b>	<b>(\$4,232,575)</b>	<b>(\$5,763,510)</b>
<b>County Road Fund</b>					
<b>Revenue Reductions (3)</b>					
Gas Tax: Highway User Tax 2106c	\$91,581	\$110,556	\$21,469	\$223,607	\$223,607
Gas Tax: Highway User Tax 2105a (no impact)					
Prop 42 (4)	\$686,935	\$400,543	\$66,209	\$1,153,688	
Other Road & Transit Revenues (4)	<u>1,793,380</u>	<u>1,599,322</u>	<u>249,286</u>	<u>\$3,641,988</u>	<u>\$2,795,988</u>
<b>Subtotal</b>	<b>\$2,571,897</b>	<b>\$2,110,421</b>	<b>\$336,965</b>	<b>\$5,019,283</b>	<b>\$3,019,595</b>
<b>Expenditure Reductions</b>					
Street Maintenance	\$2,606,575	\$1,183,884	\$243,261	\$4,033,720	\$4,033,720
Transit Costs	<u>\$889,318</u>	<u>\$905,630</u>	<u>\$113,411</u>	<u>\$1,908,359</u>	<u>\$1,908,359</u>
<b>Subtotal</b>	<b>\$3,495,893</b>	<b>\$2,089,514</b>	<b>\$356,672</b>	<b>\$5,942,079</b>	<b>\$5,942,079</b>
<b>Net County Road Fund Surplus or (Deficit)</b>	<b>\$923,996</b>	<b>(\$20,907)</b>	<b>\$19,707</b>	<b>\$922,796</b>	<b>\$2,922,484</b>
<b>Total General Fund and Road Fund Surplus or (Deficit)</b>	<b>\$142,482</b>	<b>(\$5,282,592)</b>	<b>\$1,791,573</b>	<b>(\$3,309,779)</b>	<b>(\$2,841,026)</b>

(1) Costs shown in this table represent FY07 County costs for those service responsibilities to be transferred to the new city.

Future city costs shown in Table 1 will not necessarily correspond to these FY07 County costs since the specific future services, staffing, facilities, contracts and manner of service provision will differ for the future city.

(2) The County will realize new revenues (e.g., property tax administration charges) for services currently provided without compensation.

(3) County gas tax revenues are not significantly affected, as they largely depend on Countywide population and registered vehicles, and are not influenced by a change in unincorporated vs. incorporated population or road miles.

(4) Prop. R was not in effect in FY06-07 and County did not receive Prop. 42 funds in that fiscal year.

## County Service Areas and Special Districts

A number of special districts collect assessments or taxes for use within the district. The IFA assumes that the services provided by those entities will continue unaffected by incorporation, and the revenues will continue to be collected and utilized for the benefit of the properties assessed. The management of the service, however, may in some cases be transferred to the new city. The disposition of each district would be addressed by LAFCO during the incorporation process.

## Other Agencies and Districts

Other agencies serving the incorporation area, including school districts, water and sanitation districts, and electrical, natural gas and telephone utilities will not be significantly affected by the incorporation. These service providers are summarized in **Table 3**.



**APPENDIX A:**  
**Budget Analysis**  
**(Base Growth and Development, Constant Dollars)**

**West Ranch/Castaic/Tesoro IFA  
Table of Contents**

<b><u>Section</u></b>	<b><u>Table #</u></b>	<b><u>Table Title</u></b>
<b>Summary</b>	Table 1	Summary of Revenues and Expenses (All Figures in Constant \$'s): 1st 3 Years (No Growth)
	Table 1a	Summary of Revenues and Expenses (All Figures in Nominal \$'s) (Base Growth)
	Table 1b	Summary of Revenues and Expenses (All Figures in Constant \$'s) (Base Growth)
	Table 2	Summary of Change in County Revenues and Expenses (FY06-07) - Adjusted
<b>Services</b>	Table 3	Municipal Service Providers -- Existing and Proposed
<b>Fiscal Neutrality</b>	Table 4	Change in Revenues and Expenses to Los Angeles County (FY06-07) - Adjusted
<b>Assumptions</b>	Table A-1	Demographic Assumptions, Fiscal Year 2007
	Table A-2	General Assumptions, Fiscal Year 2007
<b>Projections</b>	Table A-3	Development Schedule
	Table A-4	Population Projections
	Table A-5	Assessed Value Calculation - All Figures in \$000's
<b>Revenues</b>	Table B	Annual Revenue Estimate for New City (All figures in Constant \$s)
	Table B-1	Revenue Estimate Notes
	Table B-2	Calculation of Property Tax Transfer
	Table B-3	Auditor's Ratio
	Table B-4	Current Net County Cost for Services Transferred (FY 07)
	Table B-5	County Revenues and Expenditures by Area
<b>Costs</b>	Table C	Expenditure Estimate (All figures in Constant \$s)
	Table C-1	Expenditure Estimate Notes
<b>Departmental Worksheets</b>	Table C-2	City Manager Cost Estimates
	Table C-3	Administrative Services Department Cost Estimates
	Table C-4	Community Development Department Cost Estimates
	Table C-5	Public Works Department Cost Estimates
	Table C-6	Parks Department Cost Estimates



Table 1

**Summary of Revenues and Expenses (All Figures in Constant \$'s): 1st 3 Years (No Growth)**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	1	2	3
<b>GENERAL FUND</b>			
<b>Revenues</b>			
Property Taxes	\$0	\$3,309,689	\$3,309,689
Sales Tax	\$3,422,747	\$6,845,495	\$6,845,495
Transient Occupancy Tax	\$2,581,717	\$2,581,717	\$2,581,717
Real Property Transfer Tax	\$818,880	\$818,880	\$818,880
Franchise Fees	\$777,073	\$777,073	\$777,073
Utility User Tax	\$3,542,193	\$3,542,193	\$3,542,193
Community Development Fees	\$0	\$148,684	\$149,427
Parks and Recreation Fees	\$57,681	\$244,760	\$245,984
Public Works Fees	\$848,953	\$2,433,953	\$2,446,123
Fines, Penalties, Misc.	\$174,977	\$174,977	\$174,977
State Motor Vehicle License Fees	\$390,334	\$390,334	\$390,334
VLF (AB1602)	\$4,086,119	\$3,813,711	\$3,541,303
<i>Revenue Credits (revenues retained by County in Transition Year are credited against costs)</i>			
Investment Earnings	<u>\$125,255</u>	<u>\$188,111</u>	<u>\$186,174</u>
<b>Total</b>	<b>\$16,825,930</b>	<b>\$25,269,577</b>	<b>\$25,009,369</b>
<b>Expenditures</b>			
Legislative	\$185,000	\$185,000	\$185,000
Elections	\$200,000	\$200,000	\$200,000
City Manager	\$919,750	\$1,161,152	\$1,166,958
City Attorney	\$350,000	\$355,276	\$357,053
Administrative Services	\$1,131,760	\$1,327,645	\$1,334,283
Police	\$0	\$6,763,550	\$6,797,367
Animal Control	\$0	\$114,236	\$114,808
Community Development	\$414,624	\$1,240,737	\$1,245,616
Public Works	\$1,131,938	\$3,245,271	\$3,261,497
Parks and Rec	\$288,405	\$1,223,799	\$1,229,918
Non-Departmental			
Office Rent/Supplies	\$531,250	\$801,250	\$585,250
Insurance	\$154,582	\$498,537	\$498,537
Contingency (5%)	\$265,365	\$855,823	\$848,604
Transition Yr Cnty Services (1)	<u>\$5,477,921</u>	<u>\$0</u>	<u>\$0</u>
<b>Total</b>	<b>\$11,050,594</b>	<b>\$17,972,275</b>	<b>\$17,824,890</b>
<b>General Fund Surplus (Deficit)</b>	<b>\$5,775,336</b>	<b>\$7,297,301</b>	<b>\$7,184,479</b>
(1) Repayment for transition year County services (less County-retained revenues).			
<b>ROAD FUND</b>			
<b>Road Fund Revenues</b>			
Gas Taxes	\$1,459,958	\$1,363,448	\$1,266,937
Prop 42 Funds	\$473,912	\$473,912	\$473,912
Other Road & Transit Revenues	<u>\$2,790,233</u>	<u>\$2,790,233</u>	<u>\$2,790,233</u>
<b>Total</b>	<b>\$4,724,103</b>	<b>\$4,627,593</b>	<b>\$4,531,082</b>
<b>Road Fund Expenditures</b>			
Pavement Maintenance		\$4,277,760	\$4,320,538
Transit		\$2,023,815	\$2,044,053
Repayment of Transition Yr Cnty Services		\$880,781	\$880,781
<b>Total</b>		<b>\$7,182,356</b>	<b>\$7,245,372</b>
<b>Road Fund Surplus (Deficit)</b>	<b>\$4,724,103</b>	<b>(\$2,554,763)</b>	<b>(\$2,714,289)</b>
<b>TOTAL, All Funds*</b>	<b>\$10,499,439</b>	<b>\$4,742,538</b>	<b>\$4,470,189</b>

\* New city would also be responsible for mitigating adverse fiscal impacts on County.

Table 1a

**Summary of Revenues and Expenses (All Figures in Nominal \$'s) (Base Growth  
West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #1706)**

Summary of Revenues and Expenses (All Figures in Nominal \$'s) (Base Growth West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #1706)					Inflation 12 months	Baseline (all areas)	Full Transition Year			
Item	Fiscal Year									
	2010-11 1	2011-12 2	2012-13 3	2013-14 4	2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	2019-20 10
<b>A. GENERAL FUND OPERATIONS</b>										
<b>General Fund Revenues</b>										
Property Taxes	\$0	\$3,429,793	\$3,541,656	\$3,662,194	\$3,803,607	\$3,965,511	\$4,133,630	\$4,308,661	\$4,490,885	\$4,686,856
Sales Tax	\$2,909,335	\$6,159,268	\$6,246,039	\$6,340,551	\$6,455,846	\$6,671,906	\$6,905,057	\$7,144,565	\$7,392,380	\$7,648,790
Transient Occupancy Tax	\$2,572,899	\$2,637,546	\$2,701,207	\$2,770,650	\$2,851,555	\$2,945,139	\$3,044,841	\$3,147,979	\$3,254,671	\$3,366,776
Real Property Transfer Tax	\$607,413	\$627,856	\$648,322	\$670,646	\$697,259	\$726,124	\$756,890	\$788,920	\$822,266	\$859,229
Franchise Fees	\$795,590	\$815,560	\$835,225	\$856,231	\$880,849	\$910,147	\$940,940	\$972,794	\$1,005,745	\$1,039,832
Utility User Tax	\$3,263,939	\$3,345,868	\$3,426,544	\$3,512,723	\$3,613,719	\$3,733,915	\$3,860,245	\$3,990,926	\$4,126,110	\$4,265,954
Community Development Fees	\$0	\$150,319	\$152,582	\$155,031	\$165,651	\$169,476	\$173,559	\$177,741	\$190,444	\$195,033
Parks and Recreation Fees	\$57,681	\$247,452	\$251,176	\$255,209	\$286,744	\$293,365	\$300,434	\$336,287	\$344,390	\$352,688
Public Works Fees	\$848,953	\$2,460,726	\$2,497,760	\$2,537,862	\$2,726,039	\$2,856,892	\$2,925,728	\$3,054,876	\$3,181,684	\$3,312,829
Fines, Penalties, Misc.	\$174,977	\$179,468	\$184,135	\$189,112	\$194,800	\$201,451	\$208,535	\$215,869	\$223,463	\$231,324
State Motor Vehicle License Fees	\$395,997	\$406,697	\$417,275	\$428,553	\$441,445	\$456,520	\$472,576	\$489,199	\$506,408	\$524,225
Property Tax/VLF Swap	\$4,136,905	\$3,956,691	\$3,761,420	\$3,558,266	\$3,352,738	\$3,145,434	\$3,249,336	\$3,356,778	\$3,467,881	\$3,582,775
Revenue Credits (transition yr, rec'd by County)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Investment Earnings	\$118,228	\$183,129	\$184,975	\$187,028	\$191,027	\$195,569	\$202,288	\$209,884	\$217,547	\$225,497
Total	\$15,881,916	\$24,600,373	\$24,848,317	\$25,124,055	\$25,661,278	\$26,271,449	\$27,174,060	\$28,194,480	\$29,223,876	\$30,291,810
<b>General Fund Expenses</b>										
Legislative	\$185,000	\$187,035	\$188,905	\$190,983	\$193,657	\$197,143	\$200,889	\$204,706	\$208,595	\$212,558
Elections	\$200,000	\$202,200	\$204,222	\$206,468	\$209,359	\$213,127	\$217,177	\$221,303	\$225,508	\$229,793
City Manager	\$919,750	\$1,173,925	\$1,191,592	\$1,273,728	\$1,298,018	\$1,393,679	\$1,427,260	\$1,461,649	\$1,496,868	\$1,532,935
City Attorney	\$350,000	\$359,184	\$364,590	\$370,444	\$377,508	\$386,225	\$395,531	\$405,061	\$414,821	\$424,816
Administrative Services	\$1,131,760	\$1,342,249	\$1,362,450	\$1,384,324	\$1,410,723	\$1,443,297	\$1,478,073	\$1,565,823	\$1,603,551	\$1,642,189
Police	\$0	\$6,933,491	\$7,136,345	\$7,356,405	\$7,609,075	\$7,898,088	\$8,206,290	\$8,526,681	\$8,859,750	\$9,210,742
Animal Control	\$0	\$117,107	\$120,533	\$124,250	\$128,517	\$133,399	\$138,604	\$144,016	\$149,641	\$155,569
Community Development	\$414,624	\$1,255,303	\$1,273,780	\$1,293,857	\$1,368,483	\$1,399,716	\$1,215,905	\$1,245,955	\$1,332,015	\$1,364,961
Parks and Recreation Fees	\$288,405	\$1,237,260	\$1,255,881	\$1,276,044	\$1,433,720	\$1,466,825	\$1,502,168	\$1,681,437	\$1,721,951	\$1,763,442
Public Works	\$1,131,938	\$3,280,969	\$3,330,347	\$3,383,816	\$3,634,719	\$3,809,189	\$3,900,971	\$4,073,168	\$4,242,245	\$4,417,106
Non-Departmenta										
Office Rent/Supplies	\$531,250	\$810,064	\$597,605	\$609,340	\$634,619	\$639,649	\$643,115	\$666,399	\$681,316	\$690,814
Insurance	\$154,582	\$506,964	\$512,033	\$524,090	\$548,952	\$569,410	\$580,229	\$605,886	\$628,088	\$649,348
Contingency (5%)	\$265,365	\$870,287	\$876,914	\$899,687	\$942,368	\$977,487	\$995,311	\$1,040,104	\$1,078,217	\$1,114,714
Repayment of Transition Yr Cnty Services(1)	\$5,964,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$11,537,173	\$18,276,037	\$18,415,198	\$18,893,437	\$19,789,718	\$20,527,233	\$20,901,522	\$21,842,188	\$22,642,567	\$23,408,986
General Fund Operating Surplus (Deficit)	\$4,344,743	\$6,324,336	\$6,433,119	\$6,230,618	\$5,871,560	\$5,744,216	\$6,272,538	\$6,352,292	\$6,581,309	\$6,882,824
<b>B. ROAD FUND OPERATIONS</b>										
<b>Road Fund Revenues</b>										
Gas Taxes	\$1,477,951	\$1,414,239	\$1,345,181	\$1,273,345	\$1,200,706	\$1,127,493	\$1,164,553	\$1,202,872	\$1,242,493	\$1,283,462
Prop 42 Funds	\$479,803	\$491,680	\$503,369	\$515,864	\$530,255	\$547,216	\$565,292	\$583,984	\$603,313	\$623,301
Other Road & Transit Revenues	\$3,636,233	\$3,676,232	\$3,712,994	\$3,753,837	\$3,806,391	\$3,874,906	\$3,948,529	\$4,023,551	\$4,099,998	\$4,177,898
Total	\$5,593,987	\$5,582,150	\$5,561,545	\$5,543,046	\$5,537,352	\$5,549,615	\$5,678,374	\$5,810,407	\$5,945,804	\$6,084,661
<b>Road Fund Expenditures</b>										
Pavement Maintenance		\$4,324,815	\$4,411,744	\$4,504,876	\$4,613,624	\$4,743,636	\$4,882,102	\$5,024,611	\$5,171,279	\$5,322,229
Transit		\$2,046,077	\$2,087,203	\$2,131,264	\$2,182,712	\$2,244,221	\$2,309,730	\$2,377,151	\$2,446,540	\$2,517,955
Repayment of Transition Yr Cnty Services	\$0	\$1,297,480	\$1,297,480	\$1,297,480	\$1,297,480	\$1,297,480	\$1,297,480	\$1,297,480	\$1,297,480	\$1,297,480
Total	\$0	\$7,668,372	\$7,796,427	\$7,933,620	\$8,093,816	\$8,285,337	\$7,191,833	\$7,401,762	\$7,617,820	\$7,840,184
Road Fund Operating Surplus (Deficit)	\$5,593,987	(\$2,086,222)	(\$2,234,883)	(\$2,390,574)	(\$2,556,464)	(\$2,735,722)	(\$1,513,458)	(\$1,591,355)	(\$1,672,015)	(\$1,755,522)
TOTAL, All Funds*	\$9,938,730	\$4,238,113	\$4,198,237	\$3,840,044	\$3,315,096	\$3,008,494	\$4,759,079	\$4,760,937	\$4,909,294	\$5,127,302

(1) Repayment accounts for animal services, planning and land use, code enforcement, public works, and sheriff department services the County is obligated to provide the first fiscal year (net of revenues retained).

\* New city would also be responsible for mitigating adverse fiscal impacts on County.

Table 1b

**Summary of Revenues and Expenses (All Figures in Nominal \$'s) (Base Growth  
West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #1706**

Item	no inflation									
	12 months									
	Baseline (all areas)									
	Fiscal Year									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	1	2	3	4	5	6	7	8	9	10
<b>A. GENERAL FUND OPERATIONS</b>										
<b>General Fund Revenues</b>										
Property Taxes	\$0	\$3,392,475	\$3,468,438	\$3,547,461	\$3,633,574	\$3,721,257	\$3,806,694	\$3,893,898	\$3,982,905	\$4,079,205
Sales Tax	\$2,909,335	\$6,092,253	\$6,116,911	\$6,141,908	\$6,167,249	\$6,260,954	\$6,358,924	\$6,456,810	\$6,556,202	\$6,657,123
Transient Occupancy Tax	\$2,572,899	\$2,608,849	\$2,645,363	\$2,683,848	\$2,724,082	\$2,763,735	\$2,804,020	\$2,844,946	\$2,886,524	\$2,930,273
Real Property Transfer Tax	\$607,413	\$621,025	\$634,919	\$649,635	\$666,089	\$681,399	\$697,026	\$712,977	\$729,257	\$747,830
Franchise Fees	\$795,590	\$806,686	\$817,958	\$829,406	\$841,472	\$854,087	\$866,520	\$879,150	\$891,982	\$905,018
Utility User Tax	\$3,263,939	\$3,309,464	\$3,355,705	\$3,402,673	\$3,452,175	\$3,503,927	\$3,554,932	\$3,606,749	\$3,659,391	\$3,712,872
Community Development Fees	\$0	\$148,684	\$149,427	\$150,174	\$158,246	\$159,037	\$159,832	\$160,631	\$168,903	\$169,747
Parks and Recreation Fees	\$57,681	\$244,760	\$245,984	\$247,213	\$273,926	\$275,295	\$276,672	\$303,915	\$305,435	\$306,962
Public Works Fees	\$848,953	\$2,433,953	\$2,446,123	\$2,458,353	\$2,604,176	\$2,680,923	\$2,694,328	\$2,760,806	\$2,821,793	\$2,883,321
Fines, Penalties, Misc.	\$174,977	\$177,516	\$180,329	\$183,187	\$186,092	\$189,043	\$192,042	\$195,089	\$198,186	\$201,333
State Motor Vehicle License Fees	\$395,997	\$402,272	\$408,648	\$415,127	\$421,711	\$428,401	\$435,199	\$442,107	\$449,127	\$456,260
Property Tax/VLF Swap	\$4,136,905	\$3,913,641	\$3,683,658	\$3,446,789	\$3,202,860	\$2,951,693	\$2,992,341	\$3,033,645	\$3,075,617	\$3,118,267
Revenue Credits (transition yr, rec'd by County)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Investment Earnings	\$118,228	\$181,137	\$181,151	\$181,168	\$182,487	\$183,523	\$186,289	\$189,680	\$192,940	\$196,262
<b>Total</b>	<b>\$15,881,916</b>	<b>\$24,332,713</b>	<b>\$24,334,613</b>	<b>\$24,336,944</b>	<b>\$24,514,139</b>	<b>\$24,653,275</b>	<b>\$25,024,818</b>	<b>\$25,480,403</b>	<b>\$25,918,260</b>	<b>\$26,364,471</b>
<b>General Fund Expenses</b>										
Legislative	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000
Elections	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
City Manager	\$919,750	\$1,161,152	\$1,166,958	\$1,233,824	\$1,239,993	\$1,307,836	\$1,314,375	\$1,320,947	\$1,327,552	\$1,334,190
City Attorney	\$350,000	\$355,276	\$357,053	\$358,838	\$360,632	\$362,435	\$364,247	\$366,069	\$367,899	\$369,739
Administrative Services	\$1,131,760	\$1,327,645	\$1,334,283	\$1,340,955	\$1,347,660	\$1,354,398	\$1,361,170	\$1,415,092	\$1,422,168	\$1,429,279
Police	\$0	\$6,858,052	\$6,988,811	\$7,125,936	\$7,268,925	\$7,411,610	\$7,557,240	\$7,705,880	\$7,857,592	\$8,016,567
Animal Control	\$0	\$115,832	\$118,041	\$120,357	\$122,772	\$125,182	\$127,642	\$130,152	\$132,715	\$135,400
Community Development	\$414,624	\$1,241,645	\$1,247,446	\$1,253,322	\$1,307,307	\$1,313,501	\$1,119,737	\$1,126,016	\$1,181,346	\$1,187,994
Parks and Recreation Fees	\$288,405	\$1,223,799	\$1,229,918	\$1,236,067	\$1,369,629	\$1,376,477	\$1,383,359	\$1,519,577	\$1,527,175	\$1,534,811
Public Works	\$1,131,938	\$3,245,271	\$3,261,497	\$3,277,804	\$3,472,235	\$3,574,564	\$3,592,437	\$3,681,074	\$3,762,390	\$3,844,427
Non-Departmenta										
Office Rent/Supplies	\$531,250	\$801,250	\$585,250	\$590,250	\$606,250	\$600,250	\$592,250	\$602,250	\$604,250	\$601,250
Insurance	\$154,582	\$501,448	\$501,448	\$507,671	\$524,412	\$534,338	\$534,338	\$547,562	\$557,043	\$565,160
Contingency (5%)	\$265,365	\$860,818	\$858,785	\$871,501	\$900,241	\$917,280	\$916,590	\$939,981	\$956,257	\$970,191
Repayment of Transition Yr Cnty Services(1)	<u>\$5,964,499</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total</b>	<b>\$11,537,173</b>	<b>\$18,077,188</b>	<b>\$18,034,490</b>	<b>\$18,301,525</b>	<b>\$18,905,056</b>	<b>\$19,262,870</b>	<b>\$19,248,386</b>	<b>\$19,739,600</b>	<b>\$20,081,387</b>	<b>\$20,374,007</b>
<b>General Fund Operating Surplus (Deficit)</b>	<b>\$4,344,743</b>	<b>\$6,255,525</b>	<b>\$6,300,124</b>	<b>\$6,035,420</b>	<b>\$5,609,083</b>	<b>\$5,390,404</b>	<b>\$5,776,432</b>	<b>\$5,740,803</b>	<b>\$5,836,874</b>	<b>\$5,990,465</b>
<b>B. ROAD FUND OPERATIONS</b>										
<b>Road Fund Revenues</b>										
Gas Taxes	\$1,477,951	\$1,398,851	\$1,317,372	\$1,233,452	\$1,147,031	\$1,058,046	\$1,072,447	\$1,087,081	\$1,101,951	\$1,117,061
Prop 42 Funds	\$479,803	\$486,330	\$492,963	\$499,703	\$506,551	\$513,511	\$520,582	\$527,768	\$535,070	\$542,490
Other Road & Transit Revenues	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>
<b>Total</b>	<b>\$5,593,987</b>	<b>\$5,521,414</b>	<b>\$5,446,568</b>	<b>\$5,369,388</b>	<b>\$5,289,815</b>	<b>\$5,207,789</b>	<b>\$5,229,262</b>	<b>\$5,251,081</b>	<b>\$5,273,253</b>	<b>\$5,295,784</b>
<b>Road Fund Expenditures</b>										
Pavement Maintenance		\$4,277,760	\$4,320,538	\$4,363,743	\$4,407,380	\$4,451,454	\$4,495,969	\$4,540,929	\$4,586,338	\$4,632,201
Transit		\$2,023,815	\$2,044,053	\$2,064,493	\$2,085,138	\$2,105,990	\$2,127,050	\$2,148,320	\$2,169,803	\$2,191,501
Repayment of Transition Yr Cnty Services	<u>\$0</u>	<u>\$1,297,480</u>	<u>\$1,297,480</u>	<u>\$1,297,480</u>	<u>\$1,297,480</u>	<u>\$1,297,480</u>	<u>\$1,297,480</u>	<u>\$1,297,480</u>	<u>\$1,297,480</u>	<u>\$1,297,480</u>
<b>Total</b>	<b>\$0</b>	<b>\$7,599,055</b>	<b>\$7,662,071</b>	<b>\$7,725,717</b>	<b>\$7,789,999</b>	<b>\$7,854,924</b>	<b>\$6,623,018</b>	<b>\$6,689,249</b>	<b>\$6,756,141</b>	<b>\$6,823,703</b>
<b>Road Fund Operating Surplus (Deficit)</b>	<b>\$5,593,987</b>	<b>(\$2,077,641)</b>	<b>(\$2,215,503)</b>	<b>(\$2,356,329)</b>	<b>(\$2,500,183)</b>	<b>(\$2,647,135)</b>	<b>(\$1,393,756)</b>	<b>(\$1,438,167)</b>	<b>(\$1,482,888)</b>	<b>(\$1,527,919)</b>
<b>TOTAL, All Funds*</b>	<b>\$9,938,730</b>	<b>\$4,177,884</b>	<b>\$4,084,621</b>	<b>\$3,679,091</b>	<b>\$3,108,900</b>	<b>\$2,743,270</b>	<b>\$4,382,676</b>	<b>\$4,302,636</b>	<b>\$4,353,986</b>	<b>\$4,462,546</b>

(1) Repayment accounts for animal services, planning and land use, code enforcement, public works, and sheriff department services the County is obligated to provide the first fiscal year (net of revenues retained).

\* New city would also be responsible for mitigating adverse fiscal impacts on County.

Table 2

**Summary of Change in County Revenues and Expenses (FY06-07) - Adjusted  
West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061  
(revenues adjusted to reflect recessionary conditions)**

Item	Castaic Val Verde	Stevenson/ West Ranch	Tesoro	TOTAL	FY06-07 Unadjusted
<b><u>General Fund (1)</u></b>					
Revenues	\$5,590,000	\$9,340,000	\$970,000	\$15,900,000	\$17,390,000
Services (1)	<u>\$4,810,000</u>	<u>\$4,080,000</u>	<u>\$2,740,000</u>	<u>\$11,630,000</u>	<u>\$11,630,000</u>
<b>Net General Fund Surplus or (Deficit) (2)</b>	<b>\$780,000</b>	<b>\$5,260,000</b>	<b>(\$1,770,000)</b>	<b>\$4,270,000</b>	<b>\$5,760,000</b>
<b><u>County Road Fund</u></b>					
Revenues (3)	\$2,570,000	\$2,110,000	\$340,000	\$5,020,000	\$3,020,000
Services	\$3,500,000	\$2,090,000	\$360,000	\$5,950,000	\$5,940,000
<b>Net Road Fund Surplus or (Deficit)</b>	<b>(\$930,000)</b>	<b>\$20,000</b>	<b>(\$20,000)</b>	<b>(\$930,000)</b>	<b>(\$2,920,000)</b>
<b>Total General Fund and Road Fund</b>	<b>(\$150,000)</b>	<b>\$5,280,000</b>	<b>(\$1,790,000)</b>	<b>\$3,340,000</b>	<b>\$2,840,000</b>

(1) Costs shown in this table represent FY07 County costs for those service responsibilities to be transferred to the new city.

Future city costs shown in Table 1 will not necessarily correspond to FY07 County costs since the specific future services, staffing, facilities, contracts and manner of service provision will differ for the future city.

(2) Following incorporation, the County will realize new revenues (e.g., property tax administration charges) for services currently provided without compensation from unincorporated areas. This revenue is minimal and is not shown in this table.

(3) Reflects current County revenues that will be lost as a result of incorporation; actual current road revenues are significantly greater. City road funds will differ due to different allocation methods for cities compared to counties.  
Note: in FY06-07, Measure R was not in effect and County did not receive Prop. 42 funds

**Table 3**  
**Municipal Service Providers -- Existing and Proposed**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Service	Service Provision		
	Present Provider	After Incorporation	Method
<b>General Government</b>			
Governing Board	Los Angeles County	New City	City Council
Manager	Los Angeles County	New City	City Staff
Attorney	Los Angeles County	New City	City Contract
Finance/Clerk/Administrative Services	Los Angeles County	New City	City Staff
<b>Public Protection</b>			
Law Enforcement	Los Angeles County	New City	Contract with County Sheriff
Traffic Control/Accident Investigation	California Highway Patrol	New City	Contract with County Sheriff
Fire Protection	Consolidated Fire Protection District of Los Angeles County	No Change	As is currently provided
Ambulance	American Medical Response	No Change	As is currently provided
Animal Control	Los Angeles County	New City	Contract with County
Vector Control and Mosquito Abatement	Greater Los Angeles County Vector Control District	No Change	As is currently provided
<b>Land Use and Planning</b>			
Regulation & Planning	Los Angeles County	New City	City Staff/Contract
<b>Community Services</b>			
Recreation Programs	Los Angeles County Department of Park and Recreation	New City	City Staff
Regional Parks/Open Space	Los Angeles County Department of Park and Recreation	No Change	As is currently provided
Local Parks	Los Angeles County Department of Park and Recreation	New City	City Staff
Library	Los Angeles County- Santa Clarita Valley Bookmobile	No Change	As is currently provided
<b>Public Works/Public Utilities</b>			
Admin. and Maintenance of Roads, Bridges, Signals, Drainage	Los Angeles County	New City	City Staff/Contract
Domestic Water	Castaic Lake Water Agency (wholesaler) Providers- New Hall County Water District, Santa Clarita Water Division, Valencia Water Company LA County Waterworks District #36	No Change	As is currently provided
Waste Water Treatment/Disposal	Santa Clarita Valley Sanitation District	No Change	As is currently provided
Solid Waste Management	Santa Clarita Valley Sanitation District	No Change	As is currently provided
Solid Waste Disposal	Franchise	New City	Franchise
Flood Control & Conveyance Drainage	Los Angeles Flood Control District	No Change	As is currently provided
Street Lighting	Los Angeles County	New City	City Staff/Contract
Stormwater	Los Angeles County	New City	City Staff
Building Inspection	Los Angeles County	New City	City Staff/Contract
<b>Public Education</b>			
K-12 Grade Levels	Castaic Union School District and William S. Hart Union School District	No Change	As is currently provided
College	n/a	No Change	As is currently provided
<b>Healthcare</b>			
	Los Angeles County	No Change	As is currently provided
<b>Other Services</b>			
Electricity	Southern California Edison	No Change	Franchise Agreement w/City
Gas	Southern California Gas Company	No Change	Franchise Agreement w/City
Cable Television	Time Warner	No Change	Franchise Agreement w/City
Public Transit	Santa Clarita Transit	No Change	Contract w/Santa Clarita

Source: Economic & Planning Systems

**Table 4**  
**Change in Revenues and Expenses to Los Angeles County (FY06-07) - Adjusted**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**  
**(revenues adjusted to reflect recessionary conditions)**

Item	Castaic/Val Verde	Stevenson/West Ranch	Tesoro	TOTAL	FY06-07 Unadjusted
<b>General Fund Revenues and Expenditures (FY07) (1)</b>					
<b>Revenues Transferred to the City</b>					
Property Taxes	\$1,378,505	\$1,015,109	\$633,489	\$3,027,103	\$3,027,103
Transient Occupancy Tax	\$262,219	\$2,216,229	\$0	\$2,478,448	\$2,581,717
Sales Tax	\$1,631,856	\$3,653,690	\$3,114	\$5,288,661	\$6,221,954
Sales Tax Pool Allocation	\$177,288	\$396,944	\$338	\$574,570	\$675,965
Real Property Transfer Tax	\$289,055	\$205,122	\$49,039	\$543,216	\$543,216
Franchise Fees	\$325,731	\$320,985	\$130,357	\$777,073	\$777,073
Utility User Tax	\$1,518,742	\$1,518,457	\$150,775	\$3,187,974	\$3,542,193
Business License	<u>\$10,442</u>	<u>\$12,759</u>	<u>\$0</u>	<u>\$23,201</u>	<u>\$23,201</u>
<b>Subtotal</b>	<b>\$5,593,838</b>	<b>9,339,296</b>	<b>967,112</b>	<b>15,900,246</b>	<b>17,392,422</b>
<b>Expenditures for Service Responsibilities Transferred to the City (1)</b>					
Animal Care and Control	\$105,231	\$15,900	(\$7,463)	\$113,668	\$113,668
Planning	\$228,481	\$64,701	\$26,846	\$320,028	\$320,028
Parks and Recreation	\$633,089	\$200,103	\$0	\$833,192	\$833,192
County Sheriff	\$3,773,377	\$3,773,377	\$2,716,832	\$10,263,586	\$10,263,586
Office of Public Safety	\$52,814	\$12,483	\$0	\$65,297	\$65,297
Public Works (Cnty Engineer)	<u>\$19,332</u>	<u>\$11,047</u>	<u>\$2,762</u>	<u>\$33,141</u>	<u>\$33,141</u>
<b>Subtotal</b>	<b>\$4,812,324</b>	<b>\$4,077,611</b>	<b>\$2,738,977</b>	<b>\$11,628,912</b>	<b>\$11,628,912</b>
<b>Other (revenue increases) (2)</b>					
Property Tax Administration Fees				\$38,759	<i>not estimated</i>
<b>Net County Surplus or (Deficit)</b>	<b>(\$781,514)</b>	<b>(\$5,261,685)</b>	<b>\$1,771,865</b>	<b>(\$4,232,575)</b>	<b>(\$5,763,510)</b>
<b>County Road Fund</b>					
<b>Revenue Reductions (3)</b>					
Gas Tax: Highway User Tax 2106c	\$91,581	\$110,556	\$21,469	\$223,607	\$223,607
Gas Tax: Highway User Tax 2105a (no impact)					
Prop 42 (4)	\$686,935	\$400,543	\$66,209	\$1,153,688	
Other Road & Transit Revenues (4)	<u>1,793,380</u>	<u>1,599,322</u>	<u>249,286</u>	<u>\$3,641,988</u>	<u>\$2,795,988</u>
<b>Subtotal</b>	<b>\$2,571,897</b>	<b>\$2,110,421</b>	<b>\$336,965</b>	<b>\$5,019,283</b>	<b>\$3,019,595</b>
<b>Expenditure Reductions</b>					
Street Maintenance	\$2,606,575	\$1,183,884	\$243,261	\$4,033,720	\$4,033,720
Transit Costs	<u>\$889,318</u>	<u>\$905,630</u>	<u>\$113,411</u>	<u>\$1,908,359</u>	<u>\$1,908,359</u>
<b>Subtotal</b>	<b>\$3,495,893</b>	<b>\$2,089,514</b>	<b>\$356,672</b>	<b>\$5,942,079</b>	<b>\$5,942,079</b>
<b>Net County Road Fund Surplus or (Deficit)</b>	<b>\$923,996</b>	<b>(\$20,907)</b>	<b>\$19,707</b>	<b>\$922,796</b>	<b>\$2,922,484</b>
<b>Total General Fund and Road Fund Surplus or (Deficit)</b>	<b>\$142,482</b>	<b>(\$5,282,592)</b>	<b>\$1,791,573</b>	<b>(\$3,309,779)</b>	<b>(\$2,841,026)</b>

(1) Costs shown in this table represent FY07 County costs for those service responsibilities to be transferred to the new city.

Future city costs shown in Table 1 will not necessarily correspond to these FY07 County costs since the specific future services, staffing, facilities, contracts and manner of service provision will differ for the future city.

(2) The County will realize new revenues (e.g., property tax administration charges) for services currently provided without compensation.

(3) County gas tax revenues are not significantly affected, as they largely depend on Countywide population and registered vehicles, and are not influenced by a change in unincorporated vs. incorporated population or road miles.

(4) Prop. R was not in effect in FY06-07 and County did not receive Prop. 42 funds in that fiscal year.

**Table A-1**  
**Demographic Assumptions, Fiscal Year 2007**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**  
**Baseline (all areas)**

Item	Amount	Comment
<b><u>Proposed City</u></b>		
Length of Transition	12 months 100% of year	
Population 1/1/07 (1)	44,866	Baseline (all areas)
Total Housing Units	15,468	
County-Maintained Center Line Miles (2)	138.5 21,938,344	Striped Road miles sq.ft.
<b><u>Los Angeles County</u></b>		
Incorporated Population (3)	9,189,888	
Unincorporated Population (3)	<u>1,086,026</u>	
Total County Population	10,275,914	
County-Maintained Road Miles (4)	684	Centerline miles
Incorporated Assessed Value (5)	\$988.90	billion
Unincorporated Assessed Value (5)	<u>\$86.86</u>	billion
Total County Assessed Value (5)	\$1,075.76	billion

(1) Burr Consulting, 6/5/09.

(2) County Public Works, from M. Santos.

(3) State of California, Department of Finance, E-4 Population Estimates for Cities, Counties and the State, 2001-2008, with 2000 Benchmark. May 2008.

(4) State Highway Performance Monitoring System 2006 California Public Road Data, p38.

(5) Per Los Angeles County Office of the Assessor 2008 Annual Report.

Sources: Los Angeles County, California Department of Finance, California Department of Transportation,

**Table A-2**  
**General Assumptions, Fiscal Year 2007**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	Amount
<u>Assessed Value Within the Proposed Boundaries</u>	
Total Assessed Value	\$6,933,479,760
Property Tax Rate (excluding assessments, etc.)	1.0%
<u>Average Market Value by Land Use for New Development</u>	
Single-Family (1)	\$450,000
Retail	\$300 per s.f.
Hotel	\$380 per s.f.
Other Commercial	\$165 per s.f.

(1) EPS estimate, reduced 25% compared to 2008 analysis.



**Table A-3**  
**Development Schedule**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	Note	Calendar Year											
		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Development Schedule													
New Residential Development (1)		0	0	0	215	239	243	247	251	255	259	263	268
Total New Units		0	0	0	215	239	243	247	251	255	259	263	268
Cumulative New Units		0	0	0	215	454	697	944	1,195	1,450	1,709	1,973	2,241
New Non-Residential Dev. (Sq. Ft.)													
Retail		0	0	0	109,758	9,893	10,029	10,167	37,593	39,305	39,271	39,875	40,488
Hotel		0	0	0	0	0	0	0	0	47,382	0	0	0
Other Commercial		0	15,373	8,634	270,805	144,930	147,271	149,650	152,068	154,525	153,974	156,413	158,891
Total New Sq. Ft.		0	15,373	8,634	380,564	154,822	157,299	159,816	189,661	241,211	193,245	196,288	199,380
Cumulative New Sq. Ft.		0	15,373	24,007	404,570	559,393	716,692	876,508	1,066,169	1,307,380	1,500,625	1,696,914	1,896,294
Cumulative New Development Entire City													
Residential Development													
Total Dwelling Units		15,468	15,468	15,468	15,683	15,922	16,165	16,412	16,663	16,918	17,177	17,441	17,709
New Non-Residential Dev. (Sq. Ft.)													
Retail		0	0	0	109,758	119,651	129,680	139,846	177,440	216,744	256,015	295,890	336,378
Hotel		0	0	0	0	0	0	0	0	47,382	47,382	47,382	47,382
Other Commercial		0	0	8,634	279,439	424,369	571,640	721,290	873,357	1,027,882	1,181,856	1,338,270	1,497,161
Total Non-Res. Dev. Sq. Ft.		0	15,373	24,007	404,570	559,393	716,692	876,508	1,066,169	1,307,380	1,500,625	1,696,914	1,896,294
New Hotel Rooms (2)		-	-	-	-	-	-	-	-	-	-	-	-

(1) Based on Bev Burr analysis May 8, 2009

**Table A-4**  
**Population Projections**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	Note	Calendar Year											
		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Population Projections													
New Population (1)			0	0	651	721	733	745	757	769	781	794	807
Subtotal		0	0	0	651	721	733	745	757	769	781	794	807
Cumulative Population		44,866	44,866	44,866	45,517	46,238	46,971	47,716	48,473	49,242	50,023	50,817	51,624
New 24-Hour population (1)			31	74	929	620	629	639	674	704	694	705	716
Cumulative 24-Hour Population (1)		43,385	43,416	43,490	44,419	45,039	45,668	46,307	46,981	47,685	48,379	49,085	49,801
Tosoro Prison Population		7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500

(1) Based on Bev Burr analysis; May 8, 2009 with population per household assumed to range by area between 2.72 and 3.18.

**Table A-5**  
**Assessed Value Calculation - All Figures in \$000's**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	Fiscal Year											
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
<u>Assessed Value of Existing Development (start of year)</u>												
Resid. Assessed Value in City (Constant \$000's) (1)												
Comm. Assessed Value in City (Constant \$000's) (2)												
(less total existing redevelopment) (2)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$6,933,480	\$7,550,559	\$7,890,335	\$7,629,954	\$7,791,640	\$7,966,252	\$8,144,484	\$8,333,252	\$8,544,315	\$8,740,710	\$8,941,167	
<u>Assessed Value of New Development (3)</u>												
A.V. from New Development (Constant \$000's)					\$96,541	\$108,177	\$110,484	\$112,840	\$115,247	\$117,706	\$120,218	\$122,785
Retail					\$2,468	\$2,502	\$2,536	\$9,378	\$9,805	\$9,796	\$9,947	\$10,100
Hotel					\$0	\$0	\$0	\$0	\$18,005	\$0	\$0	\$0
Other Commercial					\$23,913	\$24,300	\$24,692	\$25,091	\$25,497	\$25,406	\$25,808	\$26,217
Resid. A.V. from New Dev. (Constant \$000's)					\$96,541	\$108,177	\$110,484	\$112,840	\$115,247	\$117,706	\$120,218	\$122,785
Comm. A.V. from New Dev. (Constant \$000's)					\$26,381	\$26,801	\$27,228	\$34,469	\$53,306	\$35,202	\$35,755	\$36,317
(less total new redevelopment) (2)					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total					\$122,922	\$134,979	\$137,712	\$147,310	\$168,554	\$152,909	\$155,974	\$159,102
Cum. Resid. A.V. from New Dev. (Constant \$000's)					\$96,541	\$204,718	\$315,202	\$428,042	\$543,290	\$660,996	\$781,215	\$903,999
Cum. Comm. A.V. from New Dev. (Constant \$000's)					\$26,381	\$53,183	\$80,411	\$114,880	\$168,187	\$203,389	\$239,144	\$275,461
(less total new redevelopment) (2)					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total					\$122,922	\$257,901	\$395,613	\$542,923	\$711,476	\$864,385	\$1,020,359	\$1,179,461
<u>Total Assessed Value Existing &amp; New Development (end of year)</u>												
Cumulative Resid. A.V. (Constant \$000's)		\$0	\$0	\$0	\$96,541	\$108,177	\$110,484	\$112,840	\$115,247	\$117,706	\$120,218	\$122,785
Cumulative Comm. A.V. (Constant \$000's)		\$0	\$0	\$0	\$26,381	\$26,801	\$27,228	\$34,469	\$53,306	\$35,202	\$35,755	\$36,317
Subtotal	\$6,933,480	\$6,933,480	\$7,550,559	\$7,890,335	\$7,752,876	\$7,926,619	\$8,103,964	\$8,291,793	\$8,501,806	\$8,697,224	\$8,896,684	\$9,100,269
(less total redevelopment)												
Total	\$6,933,480	\$7,550,559	\$7,890,335	\$7,629,954	\$7,752,876	\$7,926,619	\$8,103,964	\$8,291,793	\$8,501,806	\$8,697,224	\$8,896,684	\$9,100,269
	100.0%	108.9%	104.5%	96.7%	101.6%	102.2%	102.2%	102.3%	102.5%	102.3%	102.3%	102.3%

(1) Residential AV assumes 0.5% increase over the total value at the end of the prior year.

No real increase in comm'l assessed value assumed.

(2) No redevelopment areas within the proposed boundaries.

(3) See development estimates in Table A-3 multiplied by assumed values per unit shown in Table A-2.

**Table B**  
**Annual Revenue Estimate for New City (All figures in Constant \$s)**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	Note (1)	Fiscal Year									
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
		1	2	3	4	5	6	7	8	9	10
<b>General Fund Revenues</b>											
Property Taxes	1	\$0	\$3,392,475	\$3,468,438	\$3,547,461	\$3,633,574	\$3,721,257	\$3,806,694	\$3,893,898	\$3,982,905	\$4,079,205
Sales Tax	2	\$2,909,335	\$6,092,253	\$6,116,911	\$6,141,908	\$6,167,249	\$6,260,954	\$6,358,924	\$6,456,810	\$6,556,202	\$6,657,123
Transient Occupancy Tax	3	\$2,572,899	\$2,608,849	\$2,645,363	\$2,683,848	\$2,724,082	\$2,763,735	\$2,804,020	\$2,844,946	\$2,886,524	\$2,930,273
Real Property Transfer Tax	4	\$607,413	\$621,025	\$634,919	\$649,635	\$666,089	\$681,399	\$697,026	\$712,977	\$729,257	\$747,830
Franchise Fees	5	\$795,590	\$806,686	\$817,958	\$829,406	\$841,472	\$854,087	\$866,520	\$879,150	\$891,982	\$905,018
Utility User Tax		\$3,263,939	\$3,309,464	\$3,355,705	\$3,402,673	\$3,452,175	\$3,503,927	\$3,554,932	\$3,606,749	\$3,659,391	\$3,712,872
Community Development Fees	6	\$0	\$148,684	\$149,427	\$150,174	\$158,246	\$159,037	\$159,832	\$160,631	\$168,903	\$169,747
Parks and Recreation Fees	7	\$57,681	\$244,760	\$245,984	\$247,213	\$273,926	\$275,295	\$276,672	\$303,915	\$305,435	\$306,962
Public Works Fees	8	\$848,953	\$2,433,953	\$2,446,123	\$2,458,353	\$2,604,176	\$2,680,923	\$2,694,328	\$2,760,806	\$2,821,793	\$2,883,321
Fines, Penalties, Misc.	9	\$174,977	\$177,516	\$180,329	\$183,187	\$186,092	\$189,043	\$192,042	\$195,089	\$198,186	\$201,333
State Motor Vehicle License Fees	10	\$395,997	\$402,272	\$408,648	\$415,127	\$421,711	\$428,401	\$435,199	\$442,107	\$449,127	\$456,260
VLF (AB1602)	11	\$4,136,905	\$3,913,641	\$3,683,658	\$3,446,789	\$3,202,860	\$2,951,693	\$2,992,341	\$3,033,645	\$3,075,617	\$3,118,267
Revenue Credits (transition yr)(2)	12										
Investment Earnings	13	<u>\$118,228</u>	<u>\$181,137</u>	<u>\$181,151</u>	<u>\$181,168</u>	<u>\$182,487</u>	<u>\$183,523</u>	<u>\$186,289</u>	<u>\$189,680</u>	<u>\$192,940</u>	<u>\$196,262</u>
<b>Total General Fund Revenues</b>		\$15,881,916	\$24,332,713	\$24,334,613	\$24,336,944	\$24,514,139	\$24,653,275	\$25,024,818	\$25,480,403	\$25,918,260	\$26,364,471
<b>Road Fund Revenues</b>											
Prop 42 Funds	14	\$479,803	\$486,330	\$492,963	\$499,703	\$506,551	\$513,511	\$520,582	\$527,768	\$535,070	\$542,490
Gas Taxes	15	\$1,477,951	\$1,398,851	\$1,317,372	\$1,233,452	\$1,147,031	\$1,058,046	\$1,072,447	\$1,087,081	\$1,101,951	\$1,117,061
Other Road & Transit Revenues	16	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>	<u>\$3,636,233</u>
<b>Total Road Fund Revenues</b>		\$5,593,987	\$5,521,414	\$5,446,568	\$5,369,388	\$5,289,815	\$5,207,789	\$5,229,262	\$5,251,081	\$5,273,253	\$5,295,784

(1) Reference Notes are included in Figure B-1

(2) Revenue generated from incorporation area during transition year received by county but paid or credited back to the city

Source: Economic & Planning Systems, Inc.

**Table B-1**  
**Revenue Estimate Notes**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Ref #	Item	Assumption	2010-11 1	2011-12 2	2012-13 3	2013-14 4	Fiscal Year 2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	2019-20 10
<b>General Fund</b>												
1	Property Tax	See Figures A-5 and B-2										
	Total Property Tax @ 1% of AV		\$76,299,536	\$77,528,755	\$79,266,186	\$81,039,641	\$82,917,934	\$85,018,063	\$86,972,241	\$88,966,840	\$91,002,693	\$93,080,647
	Property Tax Increment		\$0	\$1,229,219	\$1,737,431	\$1,773,455	\$1,878,294	\$2,100,129	\$1,954,177	\$1,994,600	\$2,035,853	\$2,077,954
	Subtotal		\$0	\$1,229,219	\$1,737,431	\$1,773,455	\$1,878,294	\$2,100,129	\$1,954,177	\$1,994,600	\$2,035,853	\$2,077,954
	Property Tax Increment to City:	See Fig B-2										
	County & Special Districts	4.37% TAF	\$0	\$53,667	\$75,855	\$77,428	\$82,005	\$91,690	\$85,318	\$87,083	\$88,884	\$90,722
	Total	4.37% TAF	\$0	\$53,667	\$75,855	\$77,428	\$82,005	\$91,690	\$85,318	\$87,083	\$88,884	\$90,722
	Gross Property Tax to City											
	Base		\$3,331,178	\$3,331,178	\$3,384,845	\$3,460,700	\$3,538,127	\$3,620,132	\$3,711,822	\$3,797,140	\$3,884,222	\$3,973,106
	Share of Tax Increment		\$0	\$53,667	\$75,855	\$77,428	\$82,005	\$91,690	\$85,318	\$87,083	\$88,884	\$90,722
	Total		\$3,331,178	\$3,384,845	\$3,460,700	\$3,538,127	\$3,620,132	\$3,711,822	\$3,797,140	\$3,884,222	\$3,973,106	\$4,063,828
	Property Tax Increment: Supplemental Roll @ 50% of AV of New Dev.		\$26,833	\$29,465	\$30,062	\$32,157	\$36,795	\$33,379	\$34,048	\$34,731	\$35,428	\$41,591
	Prop. Tax Inc. to City: Supp'l Roll @ 4% of Tax Due to Turnover		\$16,656	\$16,924	\$17,303	\$17,691	\$18,101	\$18,559	\$18,986	\$19,421	\$19,866	\$20,319
	Property Tax to City Prior to Tax Admin. Fees		\$3,374,667	\$3,431,234	\$3,508,065	\$3,587,975	\$3,675,027	\$3,763,760	\$3,850,174	\$3,938,375	\$4,028,400	\$4,125,738
	Less Prop. Tax Admin. Fees	1.15% of Gross A.V.	(\$38,144)	(\$38,759)	(\$39,627)	(\$40,514)	(\$41,453)	(\$42,503)	(\$43,480)	(\$44,477)	(\$45,495)	(\$46,534)
	Less Transition Credit	100%	\$3,336,523									
	Net General Fund Property Tax to City		\$0	\$3,392,475	\$3,468,438	\$3,547,461	\$3,633,574	\$3,721,257	\$3,806,694	\$3,893,898	\$3,982,905	\$4,079,205
2	Sales Tax	0% real growth above inflation										
	Retail Sales Tax	\$5,288,661 base tax	\$5,288,661	\$5,288,661	\$5,288,661	\$5,288,661	\$5,288,661	\$5,288,661	\$5,288,661	\$5,288,661	\$5,288,661	\$5,288,661
	New Retail (offset one year)	\$2.25 /sq.ft.		\$246,956	\$269,215	\$291,779	\$314,654	\$399,239	\$487,674	\$576,034	\$665,752	\$756,851
	Subtotal		\$5,288,661	\$5,535,617	\$5,557,875	\$5,580,440	\$5,603,315	\$5,687,900	\$5,776,335	\$5,864,695	\$5,954,413	\$6,045,512
	Based on ratios from SBE quarterly reports for unincorporated area of L.A. County											
	Unallocated Tax (inc. pool)	10.9% \$574,570	\$574,570	\$601,400	\$603,818	\$606,270	\$608,755	\$617,944	\$627,552	\$637,152	\$646,899	\$656,796
	(less) State admin charge	0.76%	(\$44,561)	(\$44,764)	(\$44,783)	(\$44,801)	(\$44,820)	(\$44,890)	(\$44,963)	(\$45,036)	(\$45,110)	(\$45,185)
	Less Transition Credit	50.0%	(\$2,909,335)									
	Total Sales Tax (General Fund)	\$5,863,231	\$2,909,335	\$6,092,253	\$6,116,911	\$6,141,908	\$6,167,249	\$6,260,954	\$6,358,924	\$6,456,810	\$6,556,202	\$6,657,123
			\$5,818,671									
3	Transient Occupancy Tax (12% 24-Hour Population Growth)	\$2,478,448 base tax	\$2,478,448	\$2,478,448	\$2,478,448	\$2,478,448	\$2,478,448	\$2,478,448	\$2,478,448	\$2,478,448	\$2,478,448	\$2,478,448
	Less Transition Credit	County of L.A.	\$0									
	Total Transient Occupancy Tax		\$2,572,899	\$2,608,849	\$2,645,363	\$2,683,848	\$2,724,082	\$2,763,735	\$2,804,020	\$2,844,946	\$2,886,524	\$2,930,273
4	Property Transfer Tax											
	Transfer Tax as % of AV	0.0078%	0.0078%	0.0078%	0.0078%	0.0078%	0.0078%	0.0078%	0.0078%	0.0078%	0.0078%	0.0078%
	Cumulative A.V. (constant \$000's)		\$7,752,876	\$7,926,619	\$8,103,964	\$8,291,793	\$8,501,806	\$8,697,224	\$8,896,684	\$9,100,269	\$9,308,065	\$9,545,131
	Prop. Tran. Tax from turnover		\$607,413	\$621,025	\$634,919	\$649,635	\$666,089	\$681,399	\$697,026	\$712,977	\$729,257	\$747,830
	Less Transition Credit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Property Transfer Tax	\$543,216 base tax	\$607,413	\$621,025	\$634,919	\$649,635	\$666,089	\$681,399	\$697,026	\$712,977	\$729,257	\$747,830

**Table B-1**  
**Revenue Estimate Notes**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Ref #	Item	Assumption	2010-11 1	2011-12 2	2012-13 3	2013-14 4	Fiscal Year 2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	2019-20 10
5	Franchise Fees											
	Per 24-hour Population	\$17.91	\$795,590	\$806,686	\$817,958	\$829,406	\$841,472	\$854,087	\$866,520	\$879,150	\$891,982	\$905,018
	Utility User Tax											
	Per 24-hour Population	\$73.48	\$3,263,939	\$3,309,464	\$3,355,705	\$3,402,673	\$3,452,175	\$3,503,927	\$3,554,932	\$3,606,749	\$3,659,391	\$3,712,872
6	Community Development Fees											
	% of Community Devel. personnel (exc. Gen. Plan & othe	16.0%		\$148,684	\$149,427	\$150,174	\$158,246	\$159,037	\$159,832	\$160,631	\$168,903	\$169,747
7	Parks and Recreation Fees											
	% of costs recaptured by fees	20%	\$57,681	\$244,760	\$245,984	\$247,213	\$273,926	\$275,295	\$276,672	\$303,915	\$305,435	\$306,962
8	Public Works											
	% of costs recaptured by fees	75%	\$848,953	\$2,433,953	\$2,446,123	\$2,458,353	\$2,604,176	\$2,680,923	\$2,694,328	\$2,760,806	\$2,821,793	\$2,883,321
9	Fines, Penalties	\$3.90 per capita	\$174,977	\$177,516	\$180,329	\$183,187	\$186,092	\$189,043	\$192,042	\$195,089	\$198,186	\$201,333
		<i>Moorpark</i>										
	Less Transition Credit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total		\$174,977	\$177,516	\$180,329	\$183,187	\$186,092	\$189,043	\$192,042	\$195,089	\$198,186	\$201,333
10	State Motor Vehicle License Fees											
	Per capita fees	\$8.70 per capita	\$395,997	\$402,272	\$408,648	\$415,127	\$421,711	\$428,401	\$435,199	\$442,107	\$449,127	\$456,260
		"bump"	150%	140%	130%	120%	110%	100%	100%	100%	100%	100%
11	VLF (AB1602)	\$52.02 per capita	\$4,136,905	\$3,913,641	\$3,683,658	\$3,446,789	\$3,202,860	\$2,951,693	\$2,992,341	\$3,033,645	\$3,075,617	\$3,118,267
12	Police (7)	(see deduction from costs)										
13	Investment Earnings	based on the City of Diamond Bar 2% (reduced 4/27/09 to reflect lower interest rates)										
	Subtotal General Fund revenues		\$15,763,689	\$24,151,576	\$24,153,462	\$24,155,776	\$24,331,652	\$24,469,752	\$24,838,529	\$25,290,723	\$25,725,320	\$26,168,210
	Subtotal Interest Earnings	% of Gen. Fund revenues	0.75%	\$118,228	\$181,137	\$181,151	\$181,168	\$182,487	\$183,523	\$186,289	\$189,680	\$192,940
			0.5%	\$467,870								
	Road Fund											
	Road District ( <i>information only: costs assumed net of District funding</i> )		\$470,209	\$472,560	\$474,923	\$477,298	\$479,684	\$482,083	\$484,493	\$486,916	\$489,350	\$491,797
14	Prop 42 (per capita)	\$9.05	0%	\$479,803	\$486,330	\$492,963	\$499,703	\$506,551	\$513,511	\$520,582	\$527,768	\$535,070
15	Relevant population for calculation (see Prop. Tax/VLF, ref. 11 )		79,525	75,233	70,812	66,259	61,570	56,742	57,523	58,317	59,124	59,944
	Highway User Tax 2105	\$5.96 Per Capita	\$473,971	\$448,391	\$422,042	\$394,903	\$366,956	\$338,179	\$342,836	\$347,569	\$352,378	\$357,264
	Highway User Tax 2106 (a)	\$4,800 Per Year	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800
	Highway User Tax 2106 (c)	\$3.49 Per Capita	\$277,543	\$262,565	\$247,135	\$231,244	\$214,879	\$198,028	\$200,755	\$203,526	\$206,342	\$209,203
	Highway User Tax 2107	\$8.98 Per Capita	\$714,137	\$675,596	\$635,895	\$595,005	\$552,897	\$509,539	\$516,556	\$523,686	\$530,931	\$538,294
	Highway User Tax 2107.5 (c)	\$7,500 Per Year	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
	Subtotal		\$1,477,951	\$1,398,851	\$1,317,372	\$1,233,452	\$1,147,031	\$1,058,046	\$1,072,447	\$1,087,081	\$1,101,951	\$1,117,061
16	Other Road & Transit Revenues											
	Prop. A and C		\$1,143,681	\$1,143,681	\$1,143,681	\$1,143,681	\$1,143,681	\$1,143,681	\$1,143,681	\$1,143,681	\$1,143,681	\$1,143,681
	TDA 8		\$1,494,358	\$1,494,358	\$1,494,358	\$1,494,358	\$1,494,358	\$1,494,358	\$1,494,358	\$1,494,358	\$1,494,358	\$1,494,358
	Measure R		\$846,000	\$846,000	\$846,000	\$846,000	\$846,000	\$846,000	\$846,000	\$846,000	\$846,000	\$846,000
	STPL		\$126,434	\$126,434	\$126,434	\$126,434	\$126,434	\$126,434	\$126,434	\$126,434	\$126,434	\$126,434
	TDA 3 (Bikeway Fund)		\$25,760	\$25,760	\$25,760	\$25,760	\$25,760	\$25,760	\$25,760	\$25,760	\$25,760	\$25,760
	Subtotal		\$3,636,233	\$3,636,233	\$3,636,233	\$3,636,233	\$3,636,233	\$3,636,233	\$3,636,233	\$3,636,233	\$3,636,233	\$3,636,233

**Table B-2**  
**Calculation of Property Tax Transfer**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	Area			TOTAL	
	Castaic/Val Verde	Stevenson/West Ranch	Tesoro		
<b>A. Transfer of Property Tax Base</b>					
A.1 Total Expenditures Subject to Transfer	\$2,787,060	\$2,052,347	\$1,280,787	\$6,120,194	see Table B-4
A.2 County Auditor's Ratio 2006-2007	49.461%	49.461%	49.461%	49.461%	see Table B-3
A.3 Property Tax Transferred from County = A.1 * A.2	\$1,378,505	\$1,015,109	\$633,489	\$3,027,103	before adjustment (see B.3 below)
4. Property Tax Base Transferred from Special Districts					
Subtotal Special Districts:				\$0	
5. Total Property Tax Base:				\$3,027,103	
<b>B. Estimation of Tax Allocation Factor (TAF)</b>					
B.1 Assessed Value (FY 2006/2007)	\$2,839,706,538	\$3,428,062,245	\$665,710,977	\$6,933,479,760	see Table A-2
	10.0%	10.0%	10.0%	10.0%	total changed applied to each area
B.2 Assessed Value (FY 2010/2011)	\$3,124,957,431	\$3,772,413,960	\$732,582,201	\$7,629,953,591	see Table A-5
B.3 Change from FY06-07 to FY10-11 = (B.2 - B.1)/B.1	10.0%	10.0%	10.0%	10.0%	
B.4 Property Tax Transferred from County = A.3	\$1,378,505	\$1,015,109	\$633,489	\$3,027,103	
B.5 Property Tax Transfer adjusted for a.v. growth = (1+B.3) * B.4	\$1,516,977	\$1,117,078	\$697,123	\$3,331,178	
B.6 Total Property Tax Collected '10-'11 = 1% * B.2	\$31,249,574	\$37,724,140	\$7,325,822	\$76,299,536	
B.7 Estimated Tax Allocation Factor (B.5/B.6)				4.4%	applied to future city a.v. growth
5. Tax Allocation Factors from Special Districts to City General Fund					No change assumed
Subtotal Special Districts:				0.000%	
6. Property Tax Base Transferred from Spec. Dist.:					No change assumed
Special Districts Assessed Value (FY 2006/2007):				\$0	
Special Districts Assessed Value (FY 2010/2011):				\$0	
Change from FY06-07 to FY10-11				10.0%	
7. Implied Tax Allocation Factor: (#6/#2)				0.00%	No change assumed
4. Total Tax Base Transferred 2010-11				\$3,331,178	
5. Implied Tax Allocation Factor (#4/#2)				4.37%	

**Table B-3**  
**Auditor's Ratio**  
**Countywide Property Tax as a % of General Purpose Revenues**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	
Property Tax Revenue to the County (1)	\$2,385,127,107
Current Secured	
Current Unsecured	
Prop Tax - Supplemental	
Prop Tax - UAONU	
Total	
Other General Purpose Revenue (1)	<u>\$2,437,120,813</u>
Total Net Revenue Available for General Purposes	\$4,822,247,920
Property Tax as % of General Purpose Revenues	49.461%

(1) Property taxes and General Purpose Revenues are from all incorporated and unincorporated areas.



**Table B-4**  
**Current Net County Cost for Services Transferred (FY 07)**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**      **Baseline (all areas)**

Department/Function	Area Cost (1)	Indirect Cost		Total Including Indirect	Sheriff Fees	Revenues		Net County Cost
		Percentage (2)	Amount			Prop. 172	Area Offsetting Revenue (1)	
Animal Care and Control	\$256,503		\$0	\$256,503			\$142,835	\$113,668
Planning	\$456,545		\$0	\$456,545			\$136,517	\$320,028
Parks and Recreation	\$1,087,465		\$0	\$1,087,465			\$254,273	\$833,192
County Sheriff	\$10,446,111		\$0	\$10,446,111	\$182,525	\$5,508,718	\$5,691,243	\$4,754,868
Office of Public Safety	\$65,297		\$0	\$65,297			\$0	\$65,297
Public Works (Cnty Engineer)	<u>\$2,435,388</u>		<u>\$0</u>	<u>\$2,435,388</u>			<u>\$2,402,247</u>	<u>\$33,141</u>
<b>Total</b>	<b>\$14,747,309</b>		<b>\$0</b>	<b>\$14,747,309</b>			<b>\$8,627,115</b>	<b>\$6,120,194</b>

(1) Costs and offsetting revenues based on FY06-07, with no adjustment for current economic or budget conditions.

(2) Indirect cost allocations are included in the County's estimates of "Area Cost".

**Table B-5**  
**County Revenues and Expenditures by Area (FY2006-07)**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	Area			TOTAL	Adjustment Factor	Adjusted Amount by Area			TOTAL
	Castaic/ Val Verde	Stevenson/ West Ranch	Tesoro			Castaic/ Val Verde	Stevenson/ West Ranch	Tesoro	
GENERAL FUND									
Revenues									
Property Tax	\$6,653,119	\$7,354,986	\$1,532,828	15,540,933	10%	7,318,431	8,090,485	1,686,111	17,095,026
Property Transfer Tax	\$791,931	\$561,978	\$134,353	1,488,262	-27%	578,110	410,244	98,078	1,086,431
Sales and Use Tax	\$1,919,831	\$4,298,459	\$3,664	6,221,954	-15%	1,631,856	3,653,690	3,114	5,288,661
Sales Tax Pool	\$208,574	\$466,993	\$398	675,965	-15%	177,288	396,944	338	574,570
Transient Occupancy Tax	\$273,145	\$2,308,572	\$0	2,581,717	-4%	262,219	2,216,229	0	2,478,448
Motor Vehicle In-Lieu (VLF)	\$0	\$0	\$0	0	0%	0	0	0	0
Franchise Fees									
Water	\$30,500	\$30,500	\$0	61,000	0%	30,500	30,500	0	61,000
Petroleum	\$5,000	\$5,000	\$0	10,000	0%	5,000	5,000	0	10,000
Cable and Telecommunications	\$156,214	\$141,206	\$24,436	321,856	0%	156,214	141,206	24,436	321,856
Gas	\$43,933	\$49,157	\$98,355	191,445	0%	43,933	49,157	98,355	191,445
Electric	<u>\$90,084</u>	<u>\$95,122</u>	<u>\$7,566</u>	<u>192,772</u>	0%	<u>90,084</u>	<u>95,122</u>	<u>7,566</u>	<u>192,772</u>
Subtotal	\$325,731	\$320,985	\$130,357	\$777,073		\$325,731	\$320,985	\$130,357	\$777,073
Utility User Tax	\$651,163								
Gas	\$206,428	\$230,977	\$24,735	462,140	-10%	185,785	207,879	22,262	415,926
Electric	\$829,900	\$876,310	\$69,705	1,775,915	-10%	746,910	788,679	62,735	1,598,324
Telephone	<u>\$651,163</u>	<u>\$579,888</u>	<u>\$73,087</u>	<u>1,304,138</u>	-10%	<u>586,047</u>	<u>521,899</u>	<u>65,779</u>	<u>1,173,724</u>
Subtotal	\$1,687,491	\$1,687,175	\$167,527	\$3,542,193		\$1,518,742	\$1,518,457	\$150,775	\$3,187,974
Fines and Forfeitures	\$0	\$0	\$0	\$0	0%	0	0	0	0
Business License	\$11,602	\$14,177	\$0	\$25,779	-10%	10,442	12,759	0	23,201
Total Revenues	\$11,871,424	\$17,013,325	\$1,969,127	\$30,853,876		\$11,822,819	\$16,619,793	\$2,068,773	\$30,511,385

**Table B-5**  
**County Revenues and Expenditures by Area (FY2006-07)**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	Area			TOTAL	Adjustment Factor	Adjusted Amount by Area			TOTAL
	Castaic/ Val Verde	Stevenson/ West Ranch	Tesoro			Castaic/ Val Verde	Stevenson/ West Ranch	Tesoro	
<u>County Expenditures (1),(2)</u>									
<u>Law Enforcement</u>	1.0 Sheriff Base Case Costs								
County Sheriff	\$3,840,482	\$3,840,482	\$2,765,147	\$10,446,111	0%				
Office of Public Safety	<u>\$52,814</u>	<u>\$12,483</u>	<u>\$0</u>	<u>\$65,297</u>	0%				
Total, Law Enforcement	\$3,893,296	\$3,852,965	\$2,765,147	\$10,511,408					
PLANNING									
<u>Land Use Regulation Division</u>									
Land Dev. Coord. Center	\$165,099	\$20,638	\$20,638	\$206,375	0%				
Zoning Enforcement	\$53,706	\$5,549	\$537	\$59,792	0%				
Field Offices	\$59,144	\$9,857	\$4,929	\$73,930	0%				
<u>Advance Planning Division</u>									
Countywide Studies	\$17,551	\$6,447	\$5,731	\$29,729	0%				
General Plan	\$6,477	\$2,159	\$2,159	\$10,795	0%				
<u>Current Planning</u>	<u>\$11,032</u>	<u>\$62,646</u>	<u>\$2,246</u>	<u>\$75,924</u>	0%				
Total, Planning	\$313,009	\$107,296	\$36,240	\$456,545					
Animal Care and Control	\$189,666	\$53,857	\$12,980	\$256,503					
Parks and Recreation									
Operations	\$841,541	\$245,924	\$0	\$1,087,465	0%				
Capital Projects (funded through capital sources: quimby fees, etc.)									
Total, Parks and Recreation	\$841,541	\$245,924	\$0	\$1,087,465	0%				
Public Works (Cnty Engineer)	\$1,332,234	\$731,657	\$371,497	\$2,435,388	0%				
Contingency (@5%)	\$407,039	\$272,764	\$173,994	\$853,797	0%				
<b>Total Expenditures</b>	<b>\$6,976,785</b>	<b>\$5,264,463</b>	<b>\$3,359,858</b>	<b>\$15,601,106</b>					

**Table B-5**  
**County Revenues and Expenditures by Area (FY2006-07)**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	Area			TOTAL	Adjustment Factor	Adjusted Amount by Area			TOTAL
	Castaic/ Val Verde	Stevenson, West Ranch	Tesoro			Castaic/ Val Verde	Stevenson/ West Ranch	Tesoro	
<u>Operational Revenues</u>									
Law Enforcement									
County Sheriff (3)									
Fees and Charges	\$67,105	\$67,105	\$48,315	\$182,525					
Prop. 172	\$2,025,264	\$2,025,264	\$1,458,190	\$5,508,718					
Office of Public Safety	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>					
Total, Law Enforcement	\$2,092,369	\$2,092,369	\$1,506,505	\$5,691,243					
Planning									
Zoning Permits	\$45,374	\$35,481	\$5,448	\$86,303					
Planning and Engineering	<u>\$39,154</u>	<u>\$7,114</u>	<u>\$3,946</u>	<u>\$50,214</u>					
Total, Planning	\$84,528	\$42,595	\$9,394	\$136,517					
Animal Care and Control	\$84,435	\$37,957	\$20,443	\$142,835					
Parks and Recreation									
Operations	\$208,452	\$45,821	\$0	\$254,273					
Capital Projects									
Total, Parks and Recreation	\$208,452	\$45,821	\$0	\$254,273					
Public Works (County Engineer)	\$1,312,902	\$720,610	\$368,735	\$2,402,247					
<b>Total Operational Revenues</b>									
<u>Net County Cost</u>									
Law Enforcement									
County Sheriff	\$1,748,113	\$1,748,113	\$1,258,642	\$4,754,868					
Office of Public Safety	<u>\$52,814</u>	<u>\$12,483</u>	<u>\$0</u>	<u>\$65,297</u>					
Total, Law Enforcement	\$1,800,927	\$1,760,596	\$1,258,642	\$4,820,165					
Planning	\$228,481	\$64,701	\$26,846	\$320,028					
Animal Care and Control	\$105,231	\$15,900	-\$7,463	\$113,668					
Parks and Recreation									
Operations	\$633,089	\$200,103	\$0	\$833,192					
Capital Projects									
Public Works (Cnty Engineer)	\$19,332	\$11,047	\$2,762	\$33,141					
<b>Total Net County Cost</b>	<b>\$2,787,060</b>	<b>\$2,052,347</b>	<b>\$1,280,787</b>	<b>\$6,120,194</b>					

**Table B-5**  
**County Revenues and Expenditures by Area (FY2006-07)**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	Area			TOTAL	Adjustment Factor	Adjusted Amount by Area			TOTAL
	Castaic/ Val Verde	Stevenson/ West Ranch	Tesoro			Castaic/ Val Verde	Stevenson/ West Ranch	Tesoro	
ROAD FUND									
<u>Revenues</u>									
Property Tax Road District 5	\$188,172	\$232,063	\$47,635	\$467,870					
Gas Tax									
Operations	\$2,560,432	\$1,159,804	\$152,748	3,872,984					
Capital Projects	\$1,346,157	\$199,158	\$696	1,546,011					
Transportation Related Sales Tax									
Prop A	\$306,625	\$276,264	\$42,266	625,155					
Prop C	\$262,313	\$219,611	\$36,602	518,526					
Other- Article 8 Transit Services	\$1,899	\$1,957	\$1,899	5,755					
Other Revenues (5)									
TDA 8	\$732,951	\$660,376	\$101,032	1,494,358					
Measure R (6)	\$414,945	\$373,858	\$57,197	846,000					
STP-L	\$62,013	\$55,873	\$8,548	126,434					
TDA 3 (Bikeway Fund)	\$12,635	\$11,384	\$1,742	25,760					
<b>Total Revenues</b>	<b>\$5,888,141</b>	<b>\$3,190,347</b>	<b>\$450,365</b>	<b>\$9,528,853</b>					
<u>Expenditures</u>									
Road District #5 Expenditures (4)				58,830					
Street Maintenance	\$2,606,575	\$1,183,884	\$243,261	4,033,720					
Capital Projects (4)	\$1,436,638	\$449,195	\$696	1,886,529					
Transit (Enterprise Fund)	\$889,318	\$905,630	\$113,411	1,908,359					
Contingency (@5%)	\$246,627	\$126,935	\$17,868	391,430					
<b>Total Expenditures</b>	<b>\$5,179,158</b>	<b>\$2,665,644</b>	<b>\$375,236</b>	<b>\$8,278,868</b>					

(1) County of Los Angeles Chief Executive Office, letter to Richard Berkson, EPS, June 30, 2008.

(2) Does not include Community Development Commission CDBG grants (Att. II).

(3) Includes Prop. 172 funding (scenarios maintain % of cost as reported by County Sheriff).

(4) Shown for information purposes (not included in city budget).

(5) "Other Revenues" allocated per capita; amount assumed fixed, but may vary depending on area growth relative to other areas of the State. Amount also depends on total funds available for disbursement.

Note: County Gas Tax revenues will differ from projected City revenues since statutory basis differs between cities and counties.

(6) Measure R not in effect as of FY06-07

**Table C**  
**Expenditure Estimate (All figures in Constant \$s)**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Item	Note(1)	Fiscal Year									
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
		1	2	3	4	5	6	7	8	9	10
<b>General Fund Expenditures</b>											
Legislative	1	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000
Elections	2	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
City Manager	3	\$919,750	\$1,161,152	\$1,166,958	\$1,233,824	\$1,239,993	\$1,307,836	\$1,314,375	\$1,320,947	\$1,327,552	\$1,334,190
City Attorney	4	\$350,000	\$355,276	\$357,053	\$358,838	\$360,632	\$362,435	\$364,247	\$366,069	\$367,899	\$369,739
Administrative Services	5	\$1,131,760	\$1,327,645	\$1,334,283	\$1,340,955	\$1,347,660	\$1,354,398	\$1,361,170	\$1,415,092	\$1,422,168	\$1,429,279
Police	6	\$0	\$6,858,052	\$6,988,811	\$7,125,936	\$7,268,925	\$7,411,610	\$7,557,240	\$7,705,880	\$7,857,592	\$8,016,567
Animal Control	7	\$0	\$115,832	\$118,041	\$120,357	\$122,772	\$125,182	\$127,642	\$130,152	\$132,715	\$135,400
Community Development	8	\$414,624	\$1,241,645	\$1,247,446	\$1,253,322	\$1,307,307	\$1,313,501	\$1,119,737	\$1,126,016	\$1,181,346	\$1,187,994
Public Works	9	\$1,131,938	\$3,245,271	\$3,261,497	\$3,277,804	\$3,472,235	\$3,574,564	\$3,592,437	\$3,681,074	\$3,762,390	\$3,844,427
Parks and Rec	10	\$288,405	\$1,223,799	\$1,229,918	\$1,236,067	\$1,369,629	\$1,376,477	\$1,383,359	\$1,519,577	\$1,527,175	\$1,534,811
Non-Departmental											
Office Rent/Supplies	11	\$531,250	\$801,250	\$585,250	\$590,250	\$606,250	\$600,250	\$592,250	\$602,250	\$604,250	\$601,250
Insurance	12	\$154,582	\$501,448	\$500,228	\$507,671	\$524,412	\$534,338	\$533,924	\$547,562	\$557,043	\$565,160
Contingency	13	\$265,365	\$860,818	\$858,724	\$871,501	\$900,241	\$917,280	\$916,569	\$939,981	\$956,257	\$970,191
Repayment, 1st year costs	14	<u>\$5,964,499</u>									
<b>Total General Fund Expenditures</b>		<b>\$11,537,173</b>	<b>\$18,077,188</b>	<b>\$18,033,209</b>	<b>\$18,301,525</b>	<b>\$18,905,056</b>	<b>\$19,262,870</b>	<b>\$19,247,951</b>	<b>\$19,739,600</b>	<b>\$20,081,387</b>	<b>\$20,374,007</b>
<b>Road Fund Expenditures</b>											
Road Fund Maintenance Cost	16a	\$4,235,406	\$4,277,760	\$4,320,538	\$4,363,743	\$4,407,380	\$4,451,454	\$4,495,969	\$4,540,929	\$4,586,338	\$4,632,201
Transit	16b	\$2,003,777	\$2,023,815	\$2,044,053	\$2,064,493	\$2,085,138	\$2,105,990	\$2,127,050	\$2,148,320	\$2,169,803	\$2,191,501
Repayment, transition year County Services	17	<u>\$0</u>	<u>\$880,781</u>	<u>\$880,781</u>	<u>\$880,781</u>	<u>\$880,781</u>	<u>\$880,781</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Road Fund Expenditures</b>		<b>\$6,239,183</b>	<b>\$7,182,356</b>	<b>\$7,245,372</b>	<b>\$7,309,018</b>	<b>\$7,373,300</b>	<b>\$7,438,225</b>	<b>\$6,623,018</b>	<b>\$6,689,249</b>	<b>\$6,756,141</b>	<b>\$6,823,703</b>

(1) Reference Notes are included in Figure B-1.

Source: Economic & Planning Systems, Inc.

**Table C-1**  
**Expenditure Estimate Notes**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Ref. #	Department/Program	Cost Factor	Estimating Cost Factor	Source	Fiscal Year									
					2010-11 1	2011-12 2	2012-13 3	2013-14 4	2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	2019-20 10
1	Legislative City Council Expenses	5 Persons												
	Stipend	\$2,000	Per month		\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
	Expenses (travel, meetings, etc.)		\$65,000		\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
	City Council Cost				\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000
2	Elections				\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
3	City Manager	See Figure C-2			\$919,750	\$1,161,152	\$1,166,958	\$1,233,824	\$1,239,993	\$1,307,836	\$1,314,375	\$1,320,947	\$1,327,552	\$1,334,190
4	City Attorney -- Contracted Service	\$350,000	Initial Year	0.5%	\$350,000	\$355,276	\$357,053	\$358,838	\$360,632	\$362,435	\$364,247	\$366,069	\$367,899	\$369,739
5	Administrative Services	See Figure C-3			\$1,131,760	\$1,327,645	\$1,334,283	\$1,340,955	\$1,347,660	\$1,354,398	\$1,361,170	\$1,415,092	\$1,422,168	\$1,429,279
6	Police													
	Initial Year Contract Cost	\$6,729,900	incl. traffic enforcement (net of revenues)											
	24-Hour Population Increase					101.4%	102.8%	104.3%	105.9%	107.4%	109.0%	110.6%	112.2%	113.9%
	Real Growth					0.5%								
	Subtotal					\$6,858,052	\$6,988,811	\$7,125,936	\$7,268,925	\$7,411,610	\$7,557,240	\$7,705,880	\$7,857,592	\$8,016,567
7	Animal Control													
	Initial Animal Control Cost	\$113,668												
	24-Hour Population Increase					101.4%	102.8%	104.3%	105.9%	107.4%	109.0%	110.6%	112.2%	113.9%
	Real Growth					0.5%								
	Subtotal					\$115,832	\$118,041	\$120,357	\$122,772	\$125,182	\$127,642	\$130,152	\$132,715	\$135,400
8	Community Development	See Figure C-4		Services from Cnty	\$414,624	\$1,241,645	\$1,247,446	\$1,253,322	\$1,307,307	\$1,313,501	\$1,119,737	\$1,126,016	\$1,181,346	\$1,187,994
9	Public Works	See Figure C-5		Services from Cnty	\$1,131,938	\$3,245,271	\$3,261,497	\$3,277,804	\$3,472,235	\$3,574,564	\$3,592,437	\$3,681,074	\$3,762,390	\$3,844,427
10	Parks and Recreation	See Figure C-6		Services from Cnty	\$288,405	\$1,223,799	\$1,229,918	\$1,236,067	\$1,369,629	\$1,376,477	\$1,383,359	\$1,519,577	\$1,527,175	\$1,534,811

**Table C-1 (cont.)**  
**Expenditure Estimate Notes**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Ref. #	Department/Program	Estimating Cost		Fiscal Year									
		Factor	Cost Factor	2010-11 1	2011-12 2	2012-13 3	2013-14 4	2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	2019-20 10
11	Office Rent/Supplies												
	FTEs												
	Community Development, Public Works Depts.			11.00	35.00	35.00	35.00	37.00	37.50	37.50	38.00	39.00	39.50
	Parks and Rec. Department (excludes maintenance workers)			recreation employees assumed to use space available at parks and rec facilities									
	City Manager and Administrative Services			<u>15.00</u>	<u>18.00</u>	<u>18.00</u>	<u>18.50</u>	<u>18.50</u>	<u>19.00</u>	<u>19.00</u>	<u>19.50</u>	<u>19.50</u>	<u>19.50</u>
	Total FTE			26.00	53.00	53.00	53.50	55.50	56.50	56.50	57.50	58.50	59.00
	Staff Capacity Required			59	59	59	59	59	59	59	59	59	59
	Office Space Required	250	sqft/employee	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750	14,750
	Council Chamber	3,000	sqft	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	Total Space			17,750	17,750	17,750	17,750	17,750	17,750	17,750	17,750	17,750	17,750
	Total Rent	\$2.25	sqft/month	\$479,250	\$479,250	\$479,250	\$479,250	\$479,250	\$479,250	\$479,250	\$479,250	\$479,250	\$479,250
	Annual Supplies	\$2,000	per FTE	\$52,000	\$106,000	\$106,000	\$107,000	\$111,000	\$113,000	\$113,000	\$115,000	\$117,000	\$118,000
	Initial Computers, and Furnishings	\$8,000	per FTE	<u>\$0</u>	<u>\$216,000</u>	<u>\$0</u>	<u>\$4,000</u>	<u>\$16,000</u>	<u>\$8,000</u>	<u>\$0</u>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$4,000</u>
	Total Rent and Supplies			\$531,250	\$801,250	\$585,250	\$590,250	\$606,250	\$600,250	\$592,250	\$602,250	\$604,250	\$601,250
12	Insurance	3% of GF expenses (exc. insurance & contingency)		\$154,582	\$501,448	\$500,228	\$507,671	\$524,412	\$534,338	\$533,924	\$547,562	\$557,043	\$565,160
13	Contingency	5% of total GF expenses		\$265,365	\$860,818	\$858,724	\$871,501	\$900,241	\$917,280	\$916,569	\$939,981	\$956,257	\$970,191
		5% of total Repayment			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
				\$265,365	\$860,818	\$858,724	\$871,501	\$900,241	\$917,280	\$916,569	\$939,981	\$956,257	\$970,191
14	Repayment, (see Table B-4)	interest rate	0%	\$12,210,358	FALSE	FALSE	FALSE	FALSE	FALSE	FALSE			
	Based on County costs FY07												
	Transition Year		100% in first year										
	Animal Care and Control	\$113,668	100%										
	Planning	\$320,028	100%										
	Parks and Recreation	\$833,192	100%										
	County Sheriff	\$10,263,586	100% excludes Prop. 172										
	Office of Public Safety	\$65,297	100%										
	Public Works	<u>\$33,141</u>	100%										
	Subtotal	\$11,628,912											
		<u>\$581,446</u>	5% contingency										
	Total 1st yr costs	\$12,210,358	excludes County "general government" costs										
	Loan Repayment	\$12,210,358	before credits										
	See Table B-3												
	Revenue Credits (see Table B-1)												
	Property Tax	\$3,336,523											
	Sales Tax	\$2,909,335											
	TOT												
	Property Transfer Tax												
	Franchise Fee												
	Police Revenues												
	Fines and Penalties												
	Subtotal	\$6,245,858											
	Repayment net of Credits	\$5,964,499											



**Table C-1 (cont.)**  
**Expenditure Estimate Notes**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Ref. #	Department/Program	Estimating Cost Factor	Cost Factor	2010-11 1	2011-12 2	2012-13 3	2013-14 4	Fiscal Year 2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	2019-20 10
<b>Road Fund</b>													
		138.50	striped road miles										
16a	Road Area (square feet)	21,938,344	sq.ft.										
	Street Maintenance	\$4,033,720	\$29,124										
		\$4,033,720											
	Real Increase (above inflation)	1.0%		\$4,033,720	\$4,074,057	\$4,114,798	\$4,155,946	\$4,197,505	\$4,239,480	\$4,281,875	\$4,324,694	\$4,367,941	\$4,411,620
	Subtotal			\$4,033,720	\$4,074,057	\$4,114,798	\$4,155,946	\$4,197,505	\$4,239,480	\$4,281,875	\$4,324,694	\$4,367,941	\$4,411,620
	Contingency	5%		\$201,686	\$203,703	\$205,740	\$207,797	\$209,875	\$211,974	\$214,094	\$216,235	\$218,397	\$220,581
	Total			\$4,235,406	\$4,277,760	\$4,320,538	\$4,363,743	\$4,407,380	\$4,451,454	\$4,495,969	\$4,540,929	\$4,586,338	\$4,632,201
16b	Transit	\$1,908,359											
	Real Increase (above inflation)	1.0%		\$1,908,359	\$1,927,443	\$1,946,717	\$1,966,184	\$1,985,846	\$2,005,704	\$2,025,762	\$2,046,019	\$2,066,479	\$2,087,144
	Contingency	5%		\$95,418	\$96,372	\$97,336	\$98,309	\$99,292	\$100,285	\$101,288	\$102,301	\$103,324	\$104,357
	Total			\$2,003,777	\$2,023,815	\$2,044,053	\$2,064,493	\$2,085,138	\$2,105,990	\$2,127,050	\$2,148,320	\$2,169,803	\$2,191,501
				total per mile: \$30,886 including maintenance, signals, engineering, contingency									
17	Repayment, transition Services	\$5,942,079	3%	\$0	\$880,781	\$880,781	\$880,781	\$880,781	\$880,781				
	Inflated	\$5,942,079	3%	\$0	\$1,297,480	\$1,297,480	\$1,297,480	\$1,297,480	\$1,297,480				

**Table C-2**  
**City Manager Cost Estimates**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Ref. Item	Description	Assumptions			Fiscal Year										
					2010-11 1	2011-12 2	2012-13 3	2013-14 4	2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	2019-20 10	
City Manager Office															
City Manager					1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Annual Salary	\$180,000		Real increase	0.5%	\$180,000	\$180,900	\$181,805	\$182,714	\$183,627	\$184,545	\$185,468	\$186,395	\$187,327	\$188,264	
Benefits	30%				<u>\$54,000</u>	<u>\$54,270</u>	<u>\$54,541</u>	<u>\$54,814</u>	<u>\$55,088</u>	<u>\$55,364</u>	<u>\$55,640</u>	<u>\$55,919</u>	<u>\$56,198</u>	<u>\$56,479</u>	
Subtotal					\$234,000	\$235,170	\$236,346	\$237,528	\$238,715	\$239,909	\$241,108	\$242,314	\$243,525	\$244,743	
Assistant to City Manager					1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Annual Salary	\$89,000	Santa Clarita	Real increase	0.5%	\$89,000	\$89,445	\$89,892	\$90,342	\$90,793	\$91,247	\$91,704	\$92,162	\$92,623	\$93,086	
Benefits	30%				<u>\$26,700</u>	<u>\$26,834</u>	<u>\$26,968</u>	<u>\$27,103</u>	<u>\$27,238</u>	<u>\$27,374</u>	<u>\$27,511</u>	<u>\$27,649</u>	<u>\$27,787</u>	<u>\$27,926</u>	
Subtotal					\$115,700	\$116,279	\$116,860	\$117,444	\$118,031	\$118,622	\$119,215	\$119,811	\$120,410	\$121,012	
Assistant City Manager					0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Annual Salary	\$142,000	Santa Clarita	Real increase	0.5%	\$71,000	\$142,710	\$143,424	\$144,141	\$144,861	\$145,586	\$146,314	\$147,045	\$147,780	\$148,519	
Benefits	30%				<u>\$21,300</u>	<u>\$42,813</u>	<u>\$43,027</u>	<u>\$43,242</u>	<u>\$43,458</u>	<u>\$43,676</u>	<u>\$43,894</u>	<u>\$44,114</u>	<u>\$44,334</u>	<u>\$44,556</u>	
Subtotal					\$92,300	\$185,523	\$186,451	\$187,383	\$188,320	\$189,261	\$190,208	\$191,159	\$192,115	\$193,075	
Management Analyst					0.5	1.0	1.0	1.5	1.5	2.0	2.0	2.0	2.0	2.0	
Annual Salary	\$74,000	Santa Clarita	Real increase	0.5%	\$37,000	\$74,370	\$74,742	\$112,673	\$113,237	\$151,737	\$152,496	\$153,258	\$154,025	\$154,795	
Benefits	30%				<u>\$11,100</u>	<u>\$22,311</u>	<u>\$22,423</u>	<u>\$33,802</u>	<u>\$33,971</u>	<u>\$45,521</u>	<u>\$45,749</u>	<u>\$45,978</u>	<u>\$46,207</u>	<u>\$46,438</u>	
Subtotal					\$48,100	\$96,681	\$97,164	\$146,475	\$147,208	\$197,258	\$198,245	\$199,236	\$200,232	\$201,233	
Secretary/Administrative Clerk					1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Annual Salary	\$42,000	Santa Clarita	Real increase	0.5%	\$42,000	\$42,210	\$42,421	\$42,633	\$42,846	\$43,061	\$43,276	\$43,492	\$43,710	\$43,928	
Benefits	30%				<u>\$12,600</u>	<u>\$12,663</u>	<u>\$12,726</u>	<u>\$12,790</u>	<u>\$12,854</u>	<u>\$12,918</u>	<u>\$12,983</u>	<u>\$13,048</u>	<u>\$13,113</u>	<u>\$13,178</u>	
Subtotal					\$54,600	\$54,873	\$55,147	\$55,423	\$55,700	\$55,979	\$56,259	\$56,540	\$56,823	\$57,107	
Human Resources					possible contract during transition year										
Human Resources Manager					1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Annual Salary	\$110,000	Santa Clarita	Real increase	0.5%	\$110,000	\$110,550	\$111,103	\$111,658	\$112,217	\$112,778	\$113,342	\$113,908	\$114,478	\$115,050	
Benefits	30%				<u>\$33,000</u>	<u>\$33,165</u>	<u>\$33,331</u>	<u>\$33,497</u>	<u>\$33,665</u>	<u>\$33,833</u>	<u>\$34,002</u>	<u>\$34,172</u>	<u>\$34,343</u>	<u>\$34,515</u>	
Subtotal					\$143,000	\$143,715	\$144,434	\$145,156	\$145,882	\$146,611	\$147,344	\$148,081	\$148,821	\$149,565	
Human Resources Analyst					0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
Annual Salary	\$74,000	Santa Clarita	Real increase	0.5%	\$37,000	\$74,370	\$74,742	\$75,116	\$75,491	\$75,869	\$76,248	\$76,629	\$77,012	\$77,397	
Benefits	30%				<u>\$11,100</u>	<u>\$22,311</u>	<u>\$22,423</u>	<u>\$22,535</u>	<u>\$22,647</u>	<u>\$22,761</u>	<u>\$22,874</u>	<u>\$22,989</u>	<u>\$23,104</u>	<u>\$23,219</u>	
Subtotal					\$48,100	\$96,681	\$97,164	\$97,650	\$98,138	\$98,629	\$99,122	\$99,618	\$100,116	\$100,617	
Personnel Subtotal					\$735,800	\$928,922	\$933,566	\$987,059	\$991,994	\$1,046,269	\$1,051,500	\$1,056,758	\$1,062,042	\$1,067,352	
Other (1)					25%	\$183,950	\$232,230	\$233,392	\$246,765	\$247,999	\$261,567	\$262,875	\$264,189	\$265,510	\$266,838
Total City Manager Office Expenses						\$919,750	\$1,161,152	\$1,166,958	\$1,233,824	\$1,239,993	\$1,307,836	\$1,314,375	\$1,320,947	\$1,327,552	\$1,334,190

(1) Includes services, supplies, contracts, overtime, travel, subscriptions, phone, software, uniforms, vehicle maintenance, etc.

**Table C-3**  
**Administrative Services Department Cost Estimates**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Ref. Item	Description	Assumptions			Fiscal Year									
					2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
					1	2	3	4	5	6	7	8	9	10
<b>City Clerk's Office</b>														
City Clerk					1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$95,000	Santa Clarita	Real increase	0.5%	\$95,000	\$95,475	\$95,952	\$96,432	\$96,914	\$97,399	\$97,886	\$98,375	\$98,867	\$99,362
Benefits	30%				<u>\$28,500</u>	<u>\$28,643</u>	<u>\$28,786</u>	<u>\$28,930</u>	<u>\$29,074</u>	<u>\$29,220</u>	<u>\$29,366</u>	<u>\$29,513</u>	<u>\$29,660</u>	<u>\$29,808</u>
Subtotal					\$123,500	\$124,118	\$124,738	\$125,362	\$125,989	\$126,619	\$127,252	\$127,888	\$128,527	\$129,170
<b>Secretary/Administrative Clerk</b>														
Secretary/Administrative Clerk					1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$42,000	Santa Clarita	Real increase	0.5%	\$42,000	\$42,210	\$42,421	\$42,633	\$42,846	\$43,061	\$43,276	\$43,492	\$43,710	\$43,928
Benefits	30%				<u>\$12,600</u>	<u>\$12,663</u>	<u>\$12,726</u>	<u>\$12,790</u>	<u>\$12,854</u>	<u>\$12,918</u>	<u>\$12,983</u>	<u>\$13,048</u>	<u>\$13,113</u>	<u>\$13,178</u>
Subtotal					\$54,600	\$54,873	\$55,147	\$55,423	\$55,700	\$55,979	\$56,259	\$56,540	\$56,823	\$57,107
<b>Finance Department</b>														
possible contract during transition year														
Finance Director					1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$126,000	Santa Clarita	Real increase	0.5%	\$126,000	\$126,630	\$127,263	\$127,899	\$128,539	\$129,182	\$129,828	\$130,477	\$131,129	\$131,785
Benefits	35%				<u>\$44,100</u>	<u>\$44,321</u>	<u>\$44,542</u>	<u>\$44,765</u>	<u>\$44,989</u>	<u>\$45,214</u>	<u>\$45,440</u>	<u>\$45,667</u>	<u>\$45,895</u>	<u>\$46,125</u>
Subtotal					\$170,100	\$170,951	\$171,805	\$172,664	\$173,528	\$174,395	\$175,267	\$176,144	\$177,024	\$177,909
Finance Manager					0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$110,000	Santa Clarita	Real increase	0.5%	\$55,000	\$110,550	\$111,103	\$111,658	\$112,217	\$112,778	\$113,342	\$113,908	\$114,478	\$115,050
Benefits	30%				<u>\$16,500</u>	<u>\$33,165</u>	<u>\$33,331</u>	<u>\$33,497</u>	<u>\$33,665</u>	<u>\$33,833</u>	<u>\$34,002</u>	<u>\$34,172</u>	<u>\$34,343</u>	<u>\$34,515</u>
Subtotal					\$71,500	\$143,715	\$144,434	\$145,156	\$145,882	\$146,611	\$147,344	\$148,081	\$148,821	\$149,565
Accounting Staff/Technicians					1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Annual Salary	\$49,000	Santa Clarita	Real increase	0.5%	\$49,000	\$98,490	\$98,982	\$99,477	\$99,975	\$100,475	\$100,977	\$101,482	\$101,989	\$102,499
Benefits	30%				<u>\$14,700</u>	<u>\$29,547</u>	<u>\$29,695</u>	<u>\$29,843</u>	<u>\$29,992</u>	<u>\$30,142</u>	<u>\$30,293</u>	<u>\$30,445</u>	<u>\$30,597</u>	<u>\$30,750</u>
Subtotal					\$63,700	\$128,037	\$128,677	\$129,321	\$129,967	\$130,617	\$131,270	\$131,926	\$132,586	\$133,249
Other (1)					5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.5	5.5	5.5
Annual Salary	\$50,000	Santa Clarita	Real increase	0.5%	\$250,000	\$251,250	\$252,506	\$253,769	\$255,038	\$256,313	\$257,594	\$284,771	\$286,194	\$287,625
Benefits	30%				<u>\$75,000</u>	<u>\$75,375</u>	<u>\$75,752</u>	<u>\$76,131</u>	<u>\$76,511</u>	<u>\$76,894</u>	<u>\$77,278</u>	<u>\$85,431</u>	<u>\$85,858</u>	<u>\$86,288</u>
Subtotal					\$325,000	\$326,625	\$328,258	\$329,899	\$331,549	\$333,207	\$334,873	\$370,202	\$372,053	\$373,913
Personnel Subtotal					\$808,400	\$948,318	\$953,060	\$957,825	\$962,614	\$967,427	\$972,264	\$1,010,780	\$1,015,834	\$1,020,913
Other Costs (2)	40%				\$323,360	\$379,327	\$381,224	\$383,130	\$385,046	\$386,971	\$388,906	\$404,312	\$406,334	\$408,365
note: initial years assume contract for human resources														
<b>Total Administrative Services</b>					\$1,131,760	\$1,327,645	\$1,334,283	\$1,340,955	\$1,347,660	\$1,354,398	\$1,361,170	\$1,415,092	\$1,422,168	\$1,429,279

(1) Include purchasing, risk administration, IT, special district administration, and other positions.

(2) Includes contractual services, supplies, contracts, overtime, travel, subscriptions, phone, software, uniforms, vehicle maintenance, etc.

Source: Economic & Planning Systems, Inc.

**Table C-4**  
**Community Development Department Cost Estimates**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Ref. Item	Description	Assumptions			Fiscal Year									
					2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
					1	2	3	4	5	6	7	8	9	10
<b>Administration</b>														
Director					0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$126,000	La Habra Hts.	Real increase	0.5%	\$63,000	\$126,630	\$127,263	\$127,899	\$128,539	\$129,182	\$129,828	\$130,477	\$131,129	\$131,785
Benefits	35%				\$22,050	\$44,321	\$44,542	\$44,765	\$44,989	\$45,214	\$45,440	\$45,667	\$45,895	\$46,125
Subtotal					\$85,050	\$170,951	\$171,805	\$172,664	\$173,528	\$174,395	\$175,267	\$176,144	\$177,024	\$177,909
Executive Secretary					0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$54,000	Santa Clarita	Real increase	0.5%	\$27,000	\$54,270	\$54,541	\$54,814	\$55,088	\$55,364	\$55,640	\$55,919	\$56,198	\$56,479
Benefits	30%				\$8,100	\$16,281	\$16,362	\$16,444	\$16,526	\$16,609	\$16,692	\$16,776	\$16,859	\$16,944
Subtotal					\$35,100	\$70,551	\$70,904	\$71,258	\$71,615	\$71,973	\$72,333	\$72,694	\$73,058	\$73,423
<b>Planning</b>														
Planning Manager					0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$115,000	Santa Clarita	Real increase	0.5%	\$57,500	\$115,575	\$116,153	\$116,734	\$117,317	\$117,904	\$118,493	\$119,086	\$119,681	\$120,280
Benefits	35%				\$20,125	\$40,451	\$40,654	\$40,857	\$41,061	\$41,266	\$41,473	\$41,680	\$41,888	\$42,098
Subtotal					\$77,625	\$156,026	\$156,806	\$157,590	\$158,378	\$159,170	\$159,966	\$160,766	\$161,570	\$162,378
Senior Planner					0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$85,000		Real increase	0.5%	\$42,500	\$85,425	\$85,852	\$86,281	\$86,713	\$87,146	\$87,582	\$88,020	\$88,460	\$88,902
Benefits	30%				\$12,750	\$25,628	\$25,756	\$25,884	\$26,014	\$26,144	\$26,275	\$26,406	\$26,538	\$26,671
Subtotal					\$55,250	\$111,053	\$111,608	\$112,166	\$112,727	\$113,290	\$113,857	\$114,426	\$114,998	\$115,573
Assistant/Associate Planner					0.5	2.0	2.0	2.0	2.5	2.5	2.5	2.5	3.0	3.0
Annual Salary	\$69,000	Santa Clarita	Real increase	0.5%	\$34,500	\$138,690	\$139,383	\$140,080	\$175,976	\$176,856	\$177,740	\$178,629	\$215,426	\$216,503
Benefits	30%				\$10,350	\$41,607	\$41,815	\$42,024	\$52,793	\$53,057	\$53,322	\$53,589	\$64,628	\$64,951
Subtotal					\$44,850	\$180,297	\$181,198	\$182,104	\$228,769	\$229,913	\$231,062	\$232,217	\$280,054	\$281,455
Code Enforcement/Community Preservation					0.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Annual Salary	\$65,000	EPS	Real increase	0.5%	\$0	\$130,650	\$131,303	\$131,960	\$132,620	\$133,283	\$133,949	\$134,619	\$135,292	\$135,968
Benefits	30%				\$0	\$39,195	\$39,391	\$39,588	\$39,786	\$39,985	\$40,185	\$40,386	\$40,588	\$40,791
Subtotal					\$0	\$169,845	\$170,694	\$171,548	\$172,405	\$173,267	\$174,134	\$175,004	\$175,879	\$176,759
Project Technician					0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$54,000	Santa Clarita	Real increase	0.5%	\$27,000	\$54,270	\$54,541	\$54,814	\$55,088	\$55,364	\$55,640	\$55,919	\$56,198	\$56,479
Benefits	30%				\$8,100	\$16,281	\$16,362	\$16,444	\$16,526	\$16,609	\$16,692	\$16,776	\$16,859	\$16,944
Subtotal					\$35,100	\$70,551	\$70,904	\$71,258	\$71,615	\$71,973	\$72,333	\$72,694	\$73,058	\$73,423
Personnel Subtotal					\$332,975	\$929,273	\$933,920	\$938,589	\$989,036	\$993,981	\$998,951	\$1,003,946	\$1,055,641	\$1,060,919
<b>Other Costs</b>														
Planning Consultants (GP, CEQA, Zoning Ord)					\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$0	\$0	\$0
Planning Consultants (other)					\$10,000	\$10,140	\$10,282	\$10,431	\$10,588	\$10,742	\$10,898	\$11,057	\$11,219	\$11,389
Mapping Production/GIS	\$50,000				\$50,000	\$50,699	\$51,408	\$52,156	\$52,938	\$53,709	\$54,491	\$55,287	\$56,095	\$56,945
Planning Commission Expense	\$5,000				\$5,000	\$5,070	\$5,141	\$5,216	\$5,294	\$5,371	\$5,449	\$5,529	\$5,609	\$5,694
Miscellaneous Other Costs (1)	5% of personnel costs				\$16,649	\$46,464	\$46,696	\$46,929	\$49,452	\$49,699	\$49,948	\$50,197	\$52,782	\$53,046
Other Cost Subtotal					\$81,649	\$312,372	\$313,527	\$314,732	\$318,271	\$319,520	\$120,786	\$122,070	\$125,705	\$127,074
<b>Total Community Development Department Expenses</b>					\$414,624	\$1,241,645	\$1,247,446	\$1,253,322	\$1,307,307	\$1,313,501	\$1,119,737	\$1,126,016	\$1,181,346	\$1,187,994

(1) Includes services, supplies, contracts, overtime, travel, subscriptions, phone, software, uniforms, vehicle maintenance, etc.

Source: Economic & Planning Systems, Inc.

**Table C-5**  
**Public Works Department Cost Estimates**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Ref. Item	Description	Assumptions			Fiscal Year									
					2010-11 1	2011-12 2	2012-13 3	2013-14 4	2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	2019-20 10
Public Works Director					0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$129,000	Santa Clarita	Real increase	0.5%	\$64,500	\$129,645	\$130,293	\$130,945	\$131,599	\$132,257	\$132,919	\$133,583	\$134,251	\$134,922
Benefits	35%				\$22,575	\$45,376	\$45,603	\$45,831	\$46,060	\$46,290	\$46,522	\$46,754	\$46,988	\$47,223
Subtotal					\$87,075	\$175,021	\$175,896	\$176,775	\$177,659	\$178,548	\$179,440	\$180,337	\$181,239	\$182,145
Permit Specialist					0.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Annual Salary	\$49,000	Santa Clarita	Real increase	0.5%	\$24,500	\$98,490	\$98,982	\$99,477	\$99,975	\$100,475	\$100,977	\$101,482	\$101,989	\$102,499
Benefits	30%				\$7,350	\$29,547	\$29,695	\$29,843	\$29,992	\$30,142	\$30,293	\$30,445	\$30,597	\$30,750
Subtotal					\$31,850	\$128,037	\$128,677	\$129,321	\$129,967	\$130,617	\$131,270	\$131,926	\$132,586	\$133,249
Senior/Associate/Junior Engineers (1)					3.0	6.0	6.0	6.0	6.5	7.0	7.0	7.0	7.0	7.0
Annual Salary	\$85,000	Santa Clarita	Real increase	0.5%	\$255,000	\$512,550	\$515,113	\$517,688	\$563,633	\$610,024	\$613,075	\$616,140	\$619,221	\$622,317
Benefits	30%				\$76,500	\$153,765	\$154,534	\$155,306	\$169,090	\$183,007	\$183,922	\$184,842	\$185,766	\$186,695
Subtotal					\$331,500	\$666,315	\$669,647	\$672,995	\$732,723	\$793,032	\$796,997	\$800,982	\$804,987	\$809,012
Environmental Services/NPDS					1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.5	2.5	2.5
Annual Salary	\$70,000	EPS	Real increase	0.5%	\$70,000	\$140,700	\$141,404	\$142,111	\$142,821	\$143,535	\$144,253	\$181,218	\$182,124	\$183,034
Benefits	30%				\$21,000	\$42,210	\$42,421	\$42,633	\$42,846	\$43,061	\$43,276	\$54,365	\$54,637	\$54,910
Subtotal					\$91,000	\$182,910	\$183,825	\$184,744	\$185,667	\$186,596	\$187,529	\$235,583	\$236,761	\$237,945
Maintenance Workers					0.0	6.0	6.0	6.0	7.0	7.0	7.0	7.0	7.0	7.0
Annual Salary	\$47,000	Santa Clarita	Real increase	0.5%	\$0	\$283,410	\$284,827	\$286,251	\$335,630	\$337,308	\$338,994	\$340,689	\$342,393	\$344,105
Benefits	30%				\$0	\$85,023	\$85,448	\$85,875	\$100,689	\$101,192	\$101,698	\$102,207	\$102,718	\$103,231
Subtotal					\$0	\$368,433	\$370,275	\$372,127	\$436,318	\$438,500	\$440,692	\$442,896	\$445,110	\$447,336
Building Inspection					1.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.5	4.0
Annual Salary	\$62,000	Santa Clarita	Real increase	0.5%	\$62,000	\$186,930	\$187,865	\$188,804	\$189,748	\$190,697	\$191,650	\$192,608	\$225,833	\$259,386
Benefits	30%				\$18,600	\$56,079	\$56,359	\$56,641	\$56,924	\$57,209	\$57,495	\$57,783	\$67,750	\$77,816
Subtotal					\$80,600	\$243,009	\$244,224	\$245,445	\$246,672	\$247,906	\$249,145	\$250,391	\$293,583	\$337,202
Secretary/Clerk					1.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Annual Salary	\$42,000	Santa Clarita	Real increase	0.5%	\$42,000	\$126,630	\$127,263	\$127,899	\$128,539	\$129,182	\$129,828	\$130,477	\$131,129	\$131,785
Benefits	30%				\$12,600	\$37,989	\$38,179	\$38,370	\$38,562	\$38,754	\$38,948	\$39,143	\$39,339	\$39,535
Subtotal					\$54,600	\$164,619	\$165,442	\$166,269	\$167,101	\$167,936	\$168,776	\$169,620	\$170,468	\$171,320
Other (2)					1.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Annual Salary	\$60,000	EPS	Real increase	0.5%	\$60,000	\$180,900	\$181,805	\$182,714	\$183,627	\$184,545	\$185,468	\$186,395	\$187,327	\$188,264
Benefits	30%				\$18,000	\$54,270	\$54,541	\$54,814	\$55,088	\$55,364	\$55,640	\$55,919	\$56,198	\$56,479
Subtotal					\$78,000	\$235,170	\$236,346	\$237,528	\$238,715	\$239,909	\$241,108	\$242,314	\$243,525	\$244,743
Personnel Subtotal					\$754,625	\$2,163,514	\$2,174,331	\$2,185,203	\$2,314,824	\$2,383,043	\$2,394,958	\$2,454,049	\$2,508,260	\$2,562,952
Other (3)			50%		\$377,313	\$1,081,757	\$1,087,166	\$1,092,601	\$1,157,412	\$1,191,521	\$1,197,479	\$1,227,025	\$1,254,130	\$1,281,476
<b>Total Public Works Department Expenses</b>					<b>\$1,131,938</b>	<b>\$3,245,271</b>	<b>\$3,261,497</b>	<b>\$3,277,804</b>	<b>\$3,472,235</b>	<b>\$3,574,564</b>	<b>\$3,592,437</b>	<b>\$3,681,074</b>	<b>\$3,762,390</b>	<b>\$3,844,427</b>

(1) Include engineers of various levels for building and safety, capital improvements, development services, and traffic engineering..

(2) Include a project and program coordinator and an administrative analyst.

(3) Includes services, supplies, contracts, overtime, travel, subscriptions, phone, software, uniforms, vehicle maintenance, etc.

Source: Economic & Planning Systems, Inc.

**Table C-6**  
**Parks Department Cost Estimates**  
**West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061**

Ref. Item	Description	Assumptions				Fiscal Year									
						2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
						1	2	3	4	5	6	7	8	9	10
Parks and Maintenance Director						0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Annual Salary	\$151,000	Santa Clarita	Real increase	0.5%		\$75,500	\$151,755	\$152,514	\$153,276	\$154,043	\$154,813	\$155,587	\$156,365	\$157,147	\$157,932
Benefits	30%					\$22,650	\$45,527	\$45,754	\$45,983	\$46,213	\$46,444	\$46,676	\$46,909	\$47,144	\$47,380
Subtotal						\$98,150	\$197,282	\$198,268	\$199,259	\$200,256	\$201,257	\$202,263	\$203,274	\$204,291	\$205,312
Parks and Rec Supervisor/Coordinator/Programs						0.5	2.0	2.0	2.0	2.5	2.5	2.5	3.0	3.0	3.0
Annual Salary	\$68,000	Santa Clarita	Real increase	0.5%		\$34,000	\$136,680	\$137,363	\$138,050	\$173,426	\$174,293	\$175,164	\$211,248	\$212,304	\$213,366
Benefits	30%					\$10,200	\$41,004	\$41,209	\$41,415	\$52,028	\$52,288	\$52,549	\$63,374	\$63,691	\$64,010
Subtotal						\$44,200	\$177,684	\$178,572	\$179,465	\$225,453	\$226,581	\$227,713	\$274,622	\$275,996	\$277,375
Maintenance Workers						0.0	4.0	4.0	4.0	4.5	4.5	4.5	5.0	5.0	5.0
Annual Salary	\$45,000	Santa Clarita	Real increase	0.5%		\$0	\$180,900	\$181,805	\$182,714	\$206,580	\$207,613	\$208,651	\$232,994	\$234,159	\$235,330
Benefits	30%					\$0	\$54,270	\$54,541	\$54,814	\$61,974	\$62,284	\$62,595	\$69,898	\$70,248	\$70,599
Subtotal						\$0	\$235,170	\$236,346	\$237,528	\$268,555	\$269,897	\$271,247	\$302,892	\$304,407	\$305,929
Secretary/Administrative Clerk						0.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Annual Salary	\$42,000	Santa Clarita	Real increase	0.5%		\$21,000	\$84,420	\$84,842	\$85,266	\$85,693	\$86,121	\$86,552	\$86,984	\$87,419	\$87,856
Benefits	30%					\$6,300	\$25,326	\$25,453	\$25,580	\$25,708	\$25,836	\$25,966	\$26,095	\$26,226	\$26,357
Subtotal						\$27,300	\$109,746	\$110,295	\$110,846	\$111,400	\$111,957	\$112,517	\$113,080	\$113,645	\$114,213
Personnel Subtotal						\$169,650	\$719,882	\$723,481	\$727,098	\$805,664	\$809,692	\$813,741	\$893,869	\$898,338	\$902,830
Other (1)			70%			\$118,755	\$503,917	\$506,437	\$508,969	\$563,965	\$566,785	\$569,618	\$625,708	\$628,837	\$631,981
<b>Total Parks and Recreation Department Expenses</b>						\$288,405	\$1,223,799	\$1,229,918	\$1,236,067	\$1,369,629	\$1,376,477	\$1,383,359	\$1,519,577	\$1,527,175	\$1,534,811

(1) Includes services, supplies, contracts, overtime, travel, subscriptions, phone, software, uniforms, vehicle maintenance, etc.

Source: Economic & Planning Systems, Inc.

## APPENDIX B:

### Review of Comparable Cities



**Table B-1**  
**Revenues**  
**Castaic/ West Ranch IFA; EPS# 17061**

<b>Total Revenues</b>	<b>Santa Clarita</b>		<b>Moorpark</b>		<b>Diamond Bar</b>	
Population (DOF08 for 1/1/07)	176,168	per cap	36,045	per cap	59,870	per cap
<b>Taxes</b>						
Property Tax	\$10,725,400	\$60.88	\$3,089,000	\$85.70	\$3,500,000	\$58.46
Sales Tax	\$34,243,567	\$194.38	\$3,098,000	\$85.95	\$4,130,000	\$68.98
Transient Lodging Tax	\$1,730,000	\$9.82		\$0.00	\$750,000	\$12.53
Franchise Fees	\$5,397,500	\$30.64	\$1,155,000	\$32.04	\$980,000	\$16.37
Business License Tax	\$190,000	\$1.08	\$0	\$0.00		\$0.00
Property Transfer Tax	\$835,000	\$4.74	\$300,000	\$8.32	\$350,000	\$5.85
Utility Users Tax		\$0.00	\$0	\$0.00		\$0.00
Property Tax in-lieu of VLF	\$12,260,760	\$69.60	\$0	\$0.00	\$4,000,000	\$66.81
Other	<u>\$215,000</u>	<u>\$1.22</u>	<u>\$0</u>	<u>\$0.00</u>	<u>\$35,000</u>	<u>\$0.58</u>
Total	\$65,597,227	\$372.36	\$7,642,000	\$212.01	\$13,745,000	\$229.58
<b>Special Benefits Assessment</b>	\$0		\$0		\$0	
<b>Licenses and Permits</b>	\$4,105,930	\$23.31	\$60,000	\$1.66	\$391,000	\$6.53
<b>Fines and Forfeitures and Revenues from Money and Property</b>						
Fines Forfeitures	\$331,100	\$1.88	\$140,500	\$3.90	\$502,500	\$8.39
Revenues from Money and Property	<u>\$1,788,050</u>		<u>\$1,348,285</u>		<u>\$1,367,000</u>	
Total	\$2,119,150	\$12.03	\$1,488,785	\$41.30	\$1,869,500	\$31.23
<b>Intergovernmental State</b>						
Motor Vehicle In-Lieu Tax	\$1,350,000	\$7.66	\$2,856,000	\$79.23	\$375,000	\$6.26
Other	<u>\$342,300</u>		<u>\$82,525</u>		<u>-\$366,475</u>	
Total	\$1,692,300	\$9.61	\$2,938,525	\$81.52	\$8,525	\$0.14
<b>Intergovernmental Federal County and Other In-Lieu</b>	\$1,366,069	\$7.75	\$55,100	\$1.53	\$245,000	\$4.09
<b>Current Service Charges</b>						
Planning and Zoning Fees	\$2,422,000				\$1,067,420	
Engineering Fees & Building fees	\$755,000				\$537,000	
Parks and Recreation Fees	\$3,897,250		\$523,100		\$804,663	
Other	<u>\$2,989,596</u>		<u>\$572,980</u>		<u>\$1,608,820</u>	
Total	\$10,063,846	\$57.13	\$1,096,080	\$30.41	\$4,017,903	\$67.11
<b>Other Revenue</b>	\$90,500	\$0.51	\$1,795,322	\$49.81	\$1,833,650	\$30.63
<b>Total Revenue</b>	<b>\$85,035,022</b>	<b>\$482.69</b>	<b>\$15,075,812</b>	<b>\$418.25</b>	<b>\$22,110,578</b>	<b>\$369.31</b>



**Table B-2**  
**Expenditures**  
**Castaic/ West Ranch IFA; EPS# 17061**

<b>Expenditures</b>	<b>Santa Clarita</b>		<b>Moorpark</b>		<b>Diamond Bar</b>	
Population (DOF08 for 1/1/07)	176,168	per cap	36,045	per cap	59,870	per cap
<b>General Government</b>						
City Council	\$222,173	\$1.26	\$182,107		\$175,640	
City Clerk	\$717,365	\$4.07	\$688,183			
Codification		\$0.00				
Elections		\$0.00				
Attorney	\$1,945,028	\$11.04	\$80,000		\$240,000	
City Manager	\$3,240,915	\$18.40	\$962,406		\$1,671,890	
Administration	\$4,501,444	\$25.55	\$360,809 (1)		\$3,128,350	
Human Resources	\$1,173,948	\$6.66	\$230,002		\$243,620	
Finance	<u>\$1,625,496</u>	<u>\$9.23</u>	<u>\$951,246</u>		<u>\$407,800</u>	
Total	\$13,426,369	\$76.21	\$3,454,753	\$95.85	\$5,867,300	\$98.00
<b>Public Safety</b>						
Police	\$15,759,891	\$89.46	\$6,127,352	\$169.99	\$5,342,750	\$89.24
Fire	\$35,000	\$0.20			\$16,360	
Animal Control			\$302,953		\$105,600	
Disaster Preparedness			<u>\$182,448</u>		<u>\$43,290</u>	
Total	\$15,794,891	\$89.66	\$6,612,753	\$183.46	\$5,508,000	
<b>Transportation</b>						
Streets, Highways, and Storm Drains			\$150,000		\$1,226,970	
Landscaping					\$350,790	
Parking Facilities			\$6,000			
Other	<u>\$2,501,114</u>					
Total	\$2,501,114	\$14.20	\$156,000	\$4.33	\$1,577,760	
<b>Community Development</b>						
Planning & Building	\$6,586,648	\$37.39	\$711,495		\$1,749,160	
Engineering			\$109,317		\$355,900	
Community Promotion	<u>\$1,722,172</u>	<u>\$9.78</u>				
Total	\$8,308,820	\$47.16	\$820,812	\$22.77	\$2,105,060	\$35.16
<b>Culture and Leisure</b>						
Parks and Recreation	\$13,721,576	\$77.89	\$2,380,565		\$2,460,985	
Community Center & Auditorium			\$323,726		\$864,330	
Library			\$3,000			
Other	<u>\$1,858,930</u>	<u>\$10.55</u>				
Total	\$15,580,506	\$88.44	\$2,707,291	\$75.11	\$3,325,315	\$55.54
<b>Public Utilities</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>Other</b>						
Community Services	\$3,310,870	\$18.79	\$432,988		\$613,430	
Other			<u>\$194,234</u>		<u>\$362,600</u>	
Total	\$3,310,870	\$18.79	\$627,222	\$17.40	\$976,030	\$16.30
<b>Allocate</b>						
Public Works	\$9,608,762	\$54.54	\$150,101		\$782,650	
Facilities		\$0.00	\$497,173			
Other	<u>\$734,535</u>	<u>\$4.17</u>				
Total	\$10,343,297	\$58.71	\$647,274	\$17.96	\$782,650	\$13.07
<b>Total Expenditures</b>	<b>\$69,265,867</b>	<b>\$393.18</b>	<b>\$15,026,105</b>	<b>\$416.87</b>	<b>\$20,142,115</b>	<b>\$336.43</b>

(1) Includes Public Information Department and Informational Services

**Table B-3**  
**Comparable Cities Data - Salaries**

	City of Santa Clarita				Moorpark					City of Diamond Bar	
				Operations and Maint.				Operations and Management			
Item	# (1)	Salary	Benefits		# (4)	Salary	Benefits		Salary Range	# (9)	Salary Range (10)
City Council	5	\$85,535	\$70,868	\$65,770		36000	\$ 46,974	\$72,548			
City Manager Office											
City Manager Office		\$1,104,726	\$454,317	\$395,990							
City Manager	1			25%	1				\$161,907-\$217,797	1	\$176,124
Assistant City Manager	1	\$154,660-\$187,990		29%	1				\$132,891-\$178,734	1	\$148,460
Assistant to the City Manager	1	\$104,183-\$126,635			0				\$109,096-\$146,702	1	\$62,400-\$64,480
Intergovernmental Relations Office	1				0						
Communications Manager	0	\$89,836-\$109,197			0						
Management Analyst	1.5	\$66,798-\$81,194			1						
Administrative Analyst	1	\$57,600-\$70,013			1						
Graduate Management Intern	1	\$48,457-\$58,900			0						
Executive Assistant	1	\$53,487-\$65,014			0						
Executive Secretary	1	\$48,457-\$58,900			0.75				\$52,000-\$69,950		
Secretary	1	\$41,784-\$50,789			1						
Administrative Clerk	1	\$37,854-\$46,012			0						
Redevelopment Manager	0	\$99,163-\$120,533			1				\$94,058-\$129,667		
Human Resources		\$430,016	\$491,436	\$252,496							
HR Manager	1	\$99,163-\$120,533									
Senior HR Analyst	2	\$77,466-\$94,160									
HR Analyst	1	\$66,798-\$81,194			1				\$64,938-\$87,339		
HR Technician	1	\$48,457-\$58,900									
Secretary	1	\$41,784-\$50,789									
Economic Development		\$435,950	\$188,831	\$661,101							
Economic Development Manager	1	\$99,163-\$120,533									
Economic Development Associate	2	\$70,180-\$85,304									
Administrative Analyst	2										
Secretary	1	\$41,784-\$50,789									
Project Technician	1	\$48,457-\$58,900									
Permit Specialist	1	\$43,900-\$53,360									
Communications		\$346,994	\$151,120	\$308,580							
Communications Manager	1										
Human Resources Analyst	1								\$64,938-\$87,339		
Communications Specialist	1	\$57,600-\$70,013									
Secretary	1	\$41,784-\$50,789									
Graphic Artist	1	\$53,487-\$65,014									
Administrative Aide	1	\$53,487-\$65,014			1						
Total City Manager Office FTE	31.5			45%							

**Table B-3**  
**Comparable Cities Data - Salaries**

	City of Santa Clarita				Moorpark					City of Diamond Bar	
				Operations and Maint.				Operations and Management			
Item	# (1)	Salary	Benefits		# (4)	Salary	Benefits		Salary Range	# (9)	Salary Range (10)
Administrative Services											
Administration		\$324,181	\$114,639	\$296,706							
Director	1	\$136,697-\$166,156			1				\$120,411-\$161,907		
Executive Secretary	1	\$48,457-\$58,900							\$52,000-\$69,950		
Management Analyst	1	\$66,798-\$81,194									
City Clerk		\$289,889	\$122,892	\$304,584							
City Clerk	1	\$85,508-\$103,935							\$109,096-\$146,702	1	
Deputy City Clerk	1	\$53,487-\$65,014	42%	74%	2				\$49,483-\$66,560		
Records Technician	1	\$48,457-\$58,900									
Administrative Clerk	1	\$37,854-\$46,012									
Clerk Typist	0.5	\$34,294-\$41,685									
Finance		\$820,870	\$360,569	\$444,927							
Finance Director					1				\$109,096-\$146,702	1	
Account Technician			44%	38%	2					2	
Finance Manager	1	\$99,163-\$120,533			1				\$89,544-\$120,411		
Senior Financial Analyst	2	\$66,798-\$81,194									
Financial Analyst	4	\$62,029-\$75,397									
Payroll Technician	1	\$48,457-\$58,900									
General Accounting Specialist	2	\$44,997-\$54,694									
Secretary	1	\$41,784-\$50,789			0.75						
Account Clerk	2	\$38,800-\$47,163							\$34,174-\$47,091	average of two ranges	
Cashier	2	\$38,800-\$47,163									
Purchasing/Mail Services		\$393,337	\$187,187	\$432,913							
Purchasing Agent	1	\$62,029-\$75,397									
Buyer	2	\$48,457-\$58,900									
Purchasing Technician	1	\$41,784-\$50,789									
Project Technician	1	\$48,457-\$58,900									
Materials Clerk	1	\$39,771-\$48,342									
Mail Services Specialist	1	\$36,030-\$43,795									
Mail Clerk	0.75	\$34,294-\$41,685									
Risk Administration		\$133,310	\$59,662	\$1,503,818							
Risk Administrator	1	\$66,798-\$81,194									
Administrative Analyst	1	\$57,600-\$70,013									
Special Districts											
Special Districts Administrator	1	\$75,576-\$91,863									
Project Development Coordinator	1	\$62,029-\$75,397									
Project Technician	2	\$48,457-\$58,900									
Program Specialist	1	\$38,800-\$47,163									

**Table B-3**  
**Comparable Cities Data - Salaries**

	City of Santa Clarita				Moorpark					City of Diamond Bar	
				Operations and Maint.				Operations and Management			
Item	# (1)	Salary	Benefits		# (4)	Salary	Benefits		Salary Range	# (9)	Salary Range (10)
<b>Technology Services</b>											
Technology Services Manager	1	\$99,163-\$120,533									
Information System Manager					1				\$81,099-\$109,096		
Senior Information Tech. Analyst	5	\$75,576-\$91,863							\$73,486-\$98,821		
Information Tech. Analyst	1	\$66,798-\$81,194			1				\$64,938-\$87,339		
GIS Technician	1	\$59,040-\$71,764									
Information Tech. Specialist	9	\$56,195-\$68,306									
Secretary	1	\$41,784-\$50,789									
<b>Transit</b>											
Transit Manager	1	\$99,163-\$120,533	\$331,875	\$15,927,029							
Transit Coordinator	1	\$73,733-\$89,623									
Administrative Analyst	4	\$57,600-\$70,013									
Project Technician	1	\$48,457-\$58,900									
Secretary	1	\$41,784-\$50,789									
Clerk Typist	3	\$34,294-\$41,685									
Total Administrative Services FTI	66.25			348%							
<b>Community Development</b>											
<b>Administration</b>											
Director	1	\$136,697-\$166,156	\$105,754	\$61,327					\$120,411-\$161,907	1	
Assistant City Engineer	1	\$101,642-\$123,546									
Senior Planner	1								\$68,224-\$91,770		
Associate Planner	2								\$61,818-\$83,117		
Management Analyst	1	\$66,798-\$81,194							\$64,938-\$87,339	2	
Administrative Analyst	1	\$57,600-\$70,013									
Executive Secretary	1	\$48,457-\$58,900							\$52,000-\$69,950		
<b>Community Preservation</b>											
Supervising CPO	1	\$62,029-\$75,397	\$167,884	\$366,530							
Community Preservation Officer	5	\$56,195-\$68,306									
Administrative Clerk	1	\$37,854-\$46,012									
<b>Planning</b>											
Planning Director		\$1,626,854	\$700,589	\$2,554,519							
Planning Manager	1	\$104,183-\$126,635			1				\$109,096-\$146,702		
Senior Planner	3	\$77,466-\$94,160							\$94,058-\$129,667	1	
Associate Planner	5	\$70,180-\$85,304									1
Assistant Planner I	3	\$53,487-\$65,014							\$61,630-\$75,338	1	
Assistant Planner II	2	\$62,029-\$75,397									
Planning Technician	1	\$43,900-\$53,360									
Housing Administrator	1	\$70,180-\$85,304									
Project Technician	1	\$48,457-\$58,900									
Secretary	1	\$41,784-\$50,789			1						
Clerk Typist	2	\$34,294-\$41,685									
Total Community Development F	35			91%							

**Table B-3**  
**Comparable Cities Data - Salaries**

	City of Santa Clarita				Moorpark					City of Diamond Bar	
				Operations and Maint.			Benefits	Operations and Management	Salary Range		
Item	# (1)	Salary	Benefits		# (4)	Salary				# (9)	Salary Range (10)
Parks, Recreation and Community Services											
Administration		\$335,150	\$117,074	\$282,311							
Director	1	\$136,697-\$166,156			1				\$120,411-\$161,907		
Management Analyst	1	\$66,798-\$81,194									
Executive Secretary	1	\$48,457-\$58,900							\$52,000-\$69,950		
Arts and Events		\$666,303	\$225,795	\$966,832							
Rec. & CS Administrator	1	\$66,798-\$81,194									
Rec. & CS Supervisor	3	\$62,029-\$75,397									
Rec. & CS Coordinator	3	\$50,910-\$61,881									
Clerk Typist	1	\$34,294-\$41,685									
Community Services											
PR & CS Superintendent	1	\$89,836-\$109,197									
Rec. & CS Supervisor	5	\$62,029-\$75,397									
Rec. & CS Administrator	2										
Administrative Analyst	1	\$57,600-\$70,013									
Rec. & CS Coordinator	7									1	
Program Specialist	1	\$38,800-\$47,163									
Secretary	1	\$41,784-\$50,789									
Clerk Typist	2	\$34,294-\$41,685									
Recreation		\$3,579,678	\$1,011,276	\$1,983,326							
PR & CS Superintendent	1								\$73,486-\$98,821	1	
Rec. & CS Administrator	3										
Rec. & CS Supervisor	7	\$62,029-\$75,397							\$64,938-\$87,339	1	
Rec. & CS Coordinator	13				3						
Program Specialist	1	\$38,800-\$47,163								2	
Secretary	1	\$41,784-\$50,789									
Pool Technician	2	\$38,800-\$47,163									
Administrative Clerk	1	\$37,854-\$46,012								3	
Parks		\$2,894,097	\$1,334,402	\$3,143,051							
PR & CS Superintendent	1				2					1	
Park Development Administrator	1	\$75,576-\$91,863									
Parks Supervisor	3								\$64,938-\$87,339	1	
Project Development Coordinator	3	\$62,029-\$75,397									
Assistant Supervisor	8	\$56,195-\$68,306									
Project Technician	1	\$48,457-\$58,900									
General Maintenance Specialist	3	\$42,829-\$52,059								1	
Groundskeeper II	8	\$42,829-\$52,059									
Secretary	2	\$41,784-\$50,789									
General Maintenance Worker	5	\$39,771-\$48,342			3						
Groundskeeper I	14	\$39,771-\$48,342									
Clerk Typist	1.5	\$34,294-\$41,685									
Total Parks, Rec. and Communit	110.5			63%							

**Table B-3**  
**Comparable Cities Data - Salaries**

	City of Santa Clarita				Moorpark					City of Diamond Bar	
				Operations and Maint.				Operations and Management			
Item	# (1)	Salary	Benefits		# (4)	Salary	Benefits		Salary Range	# (9)	Salary Range (10)
Public Works											
Administration		\$594,480	\$219,250	\$80,983							
Director	1	\$143,617-\$174,567			1				\$120,411-\$161,907	1	
Senior Management Analyst	1	\$73,733-\$89,623			1				\$73,486-\$98,821		
Management Analyst					1				\$64,938-\$87,339		
Acquisition Specialist	1	\$70,180-\$85,304									
Executive Secretary	1	\$48,457-\$58,900							\$52,000-\$69,950		
Property Management Assistant	1	\$48,457-\$58,900									
Clerk Typist	2	\$34,294-\$41,685									
Building and Safety		\$1,807,485	\$770,031	\$813,851							
City Building Official	1	\$104,183-\$126,635									
Assistant Building Official	2	\$87,645-\$106,533									
Associate Engineer	2	\$75,576-\$91,863							\$73,486-\$98,821		
Assistant Engineer	2	\$66,798-\$81,194							\$64,938-\$87,339		
Project Development Coordinator	2	\$62,029-\$75,397									
Supervising Building Inspector	2	\$62,029-\$75,397									
Building Inspector	7	\$56,195-\$68,306									
Supervising Permit Specialist	1	\$53,487-\$65,014									
Permit Specialist	3	\$43,900-\$53,360								1	
Secretary	1	\$41,784-\$50,789									
Administrative Clerk	1	\$37,854-\$46,012									
Clerk Typist	2.5	\$34,294-\$41,685									
Capital Improvement Projects		\$773,637	\$411,767	\$211,599							
Assistant City Engineer	1	\$101,642-\$123,546							\$64,938-\$87,339		
Senior Engineer	3	\$87,645-\$106,533							\$94,058-\$129,667	1	
Associate Engineer	2	\$75,576-\$91,863								2	
Assistant Engineer	3	\$66,798-\$81,194							\$64,938-\$87,339	1	
Project Development Coordinator	1	\$62,029-\$75,397									
Supervising Public Works Inspecto	1	\$62,029-\$75,397									
Public Works Inspector	1	\$56,195-\$68,306									
Administrative Analyst	1	\$57,600-\$70,013									
Engineering Technician	1	\$53,487-\$65,014									
Project Technician	1	\$48,457-\$58,900									
Secretary	2	\$41,784-\$50,789									

**Table B-3**  
**Comparable Cities Data - Salaries**

Item	City of Santa Clarita				Moorpark					City of Diamond Bar	
	# (1)	Salary	Benefits	Operations and Maint.	# (4)	Salary	Benefits	Operations and Management	Salary Range	# (9)	Salary Range (10)
<u>Development Services</u>		\$1,538,489	\$636,417	\$566,502							
Assistant City Engineer	1	\$101,642-\$123,546							\$94,058-\$129,667		
Senior Engineer	3	\$87,645-\$106,533									
Associate Engineer	3	\$75,576-\$91,863									
Assistant Engineer	3	\$66,798-\$81,194			1				\$64,938-\$87,339		
Administrative Analyst	1										
Engineering Aide	1	\$48,457-\$58,900									
Supervising Public Works Inspector	1	\$62,029-\$75,397									
Public Works Inspector	4	\$56,195-\$68,306									
Engineering Technician	1										
Permit Specialist	2	\$43,900-\$53,360									
Secretary	1	\$41,784-\$50,789									
<u>General Services</u>		\$2,177,372	\$1,032,529	\$234,500							
General Services Manager	1	\$89,836-\$109,197									
Supervisor	3										
Sup. Vehicle Maint. Mechanic	1	\$62,029-\$75,397									
Oak Tree Specialist	1	\$57,600-\$70,013									
Vehicle Maintenance Mechanic	3	\$54,825-\$66,640									
Assistant Supervisor	6	\$56,195-\$68,306									
General Maintenance Specialist	2	\$42,829-\$52,059									
Street Maintenance Worker	14	\$42,829-\$52,059								1	
Tree Trimmer	3	\$42,829-\$52,059									
Secretary	1	\$41,784-\$50,789									
Administrative Clerk	1	\$37,854-\$46,012									
General Maintenance Worker	2	\$39,771-\$48,342			2.18						
<u>Traffic</u>		\$1,028,450	\$428,194	\$2,355,753							
Assistant City Engineer	1	\$101,642-\$123,546							\$64,938-\$87,339		
Senior Traffic Engineer	2	\$87,645-\$106,533									
Signal Operations Supervisor	1	\$75,576-\$91,863									
Senior Transportation Planner	1	\$77,466-\$94,160									
Associate Engineer	3	\$75,576-\$91,863									
Assistant Engineer	2	\$66,798-\$81,194									
Project Development Coordinator	2	\$62,029-\$75,397									
Administrative Analyst	1	\$57,600-\$70,013									
Secretary	1	\$41,784-\$50,789									

**Table B-3**  
**Comparable Cities Data - Salaries**

	City of Santa Clarita				Moorpark				City of Diamond Bar	
				Operations and Maint.				Operations and Management		
Item	# (1)	Salary	Benefits		# (4)	Salary	Benefits	Salary Range	# (9)	Salary Range (10)
Environmental Services		\$883,690	\$393,951	\$1,566,306						
Environmental Services Manager	1	\$85,508-\$103,935								
Environmental Services Supervisor	1									
Project Development Coordinator	2	\$62,029-\$75,397								
Administrative Analyst	1	\$57,600-\$70,013								
Environmental Field Specialist	1	\$56,195-\$68,306								
Assistant Supervisor	1	\$56,195-\$68,306								
Street Maintenance Worker	3									
Secretary	1	\$41,784-\$50,789								
Environ. Svc's Program Coord.	1	\$70,180-\$85,304								
Project Technician	1	\$48,457-\$58,900								
Total Public Works FTE	136.5									
TOTAL CITY FTE	384.75			51%						

(1) City of Santa Clarita FY2007-2008 budget.





## APPENDIX C:

Summary – Higher Sheriff Contract Cost  
(no growth, no inflation)

HIGHER SHERIFF CONTRACT COSTS

Table 1

Summary of Revenues and Expenses (All Figures in Constant \$'s): 1st 3 Years (No Growth)  
West Ranch/Castaic/Tesoro Incorporation Fiscal Analysis, EPS #17061

Item	1	2	3
<b>GENERAL FUND</b>			
<b>Revenues</b>			
Property Taxes	\$0	\$3,309,689	\$3,309,689
Sales Tax	\$3,422,747	\$6,845,495	\$6,845,495
Transient Occupancy Tax	\$2,581,717	\$2,581,717	\$2,581,717
Real Property Transfer Tax	\$818,880	\$818,880	\$818,880
Franchise Fees	\$777,073	\$777,073	\$777,073
Utility User Tax	\$3,542,193	\$3,542,193	\$3,542,193
Community Development Fees	\$0	\$148,684	\$149,427
Parks and Recreation Fees	\$57,681	\$244,760	\$245,984
Public Works Fees	\$848,953	\$2,433,953	\$2,446,123
Fines, Penalties, Misc.	\$174,977	\$174,977	\$174,977
State Motor Vehicle License Fees	\$390,334	\$390,334	\$390,334
VLF (AB1602)	\$4,086,119	\$3,813,711	\$3,541,303
Revenue Credits (revenues retained by County in Transition Year are credited against costs)			
Investment Earnings	<u>\$125,255</u>	<u>\$188,111</u>	<u>\$186,174</u>
<b>Total</b>	<b>\$16,825,930</b>	<b>\$25,269,577</b>	<b>\$25,009,369</b>
<b>Expenditures</b>			
Legislative	\$185,000	\$185,000	\$185,000
Elections	\$200,000	\$200,000	\$200,000
City Manager	\$919,750	\$1,161,152	\$1,166,958
City Attorney	\$350,000	\$355,276	\$357,053
Administrative Services	\$1,131,760	\$1,327,645	\$1,334,283
Police	\$0	\$10,506,047	\$10,558,577
Animal Control	\$0	\$114,236	\$114,808
Community Development	\$414,624	\$1,240,737	\$1,245,616
Public Works	\$1,131,938	\$3,245,271	\$3,261,497
Parks and Rec	\$288,405	\$1,223,799	\$1,229,918
Non-Departmental			
Office Rent/Supplies	\$531,250	\$801,250	\$585,250
Insurance	\$154,582	\$610,812	\$610,812
Contingency (5%)	\$265,365	\$1,048,561	\$1,042,306
Transition Yr Cnty Services (1)	<u>\$5,477,921</u>	<u>\$0</u>	<u>\$0</u>
<b>Total</b>	<b>\$11,050,594</b>	<b>\$22,019,786</b>	<b>\$21,892,077</b>
<b>General Fund Surplus (Deficit)</b>	<b>\$5,775,336</b>	<b>\$3,249,791</b>	<b>\$3,117,292</b>
(1) Repayment for transition year County services (less County-retained revenues).			
<b>ROAD FUND</b>			
<b>Road Fund Revenues</b>			
Gas Taxes	\$1,459,958	\$1,363,448	\$1,266,937
Prop 42 Funds	\$473,912	\$473,912	\$473,912
Other Road & Transit Revenues	<u>\$2,790,233</u>	<u>\$2,790,233</u>	<u>\$2,790,233</u>
<b>Total</b>	<b>\$4,724,103</b>	<b>\$4,627,593</b>	<b>\$4,531,082</b>
<b>Road Fund Expenditures</b>			
Pavement Maintenance		\$4,277,760	\$4,320,538
Transit		\$2,023,815	\$2,044,053
Repayment of Transition Yr Cnty Services		\$880,781	\$880,781
<b>Total</b>		<b>\$7,182,356</b>	<b>\$7,245,372</b>
<b>Road Fund Surplus (Deficit)</b>	<b>\$4,724,103</b>	<b>(\$2,554,763)</b>	<b>(\$2,714,289)</b>
<b>TOTAL, All Funds*</b>	<b>\$10,499,439</b>	<b>\$695,027</b>	<b>\$403,002</b>

\* New city would also be responsible for mitigating adverse fiscal impacts on County.